



DELTA TOWNSHIP

FY 2004 BUDGET

Summary

Richard Watkins, Township Manager
Laura Collins, Assistant Township Manager

Approved: October 20, 2003



Mission Statement

Delta Charter Township
exists to provide superior
services to the community
while meeting the challenges
and opportunities of
the 21st Century

To the Board of Trustees

I am pleased to present this Budget Summary for Fiscal Year 2004. Beginning with this budget presentation a 'mini-budget' will be prepared each year to highlight areas of the annual budget. This summary contains financial information for the previous three years, the current year and the next fiscal year.



This synopsis is intended to be less technical and to bring forth items of interest to its readers.

*Richard Watkins
Township Manager*

Overview of FY 2004 Budget

Although plans for FY 2004 are ambitious the underlying message is to maintain ‘status quo’ while costs continue to rise and revenues remain constant. General Fund revenues have grown by less than 5% since FY2000; while expenditures have varied by almost 8%. This FY2004 budget will maintain a General Fund operating level of approximately eight (8) months.

BUDGET 2004 NOTES REGARDING ALL FUNDS:

(Items not recommended for funding)

Requests for **additional personnel**:

Library – two full-time positions

One MLS Librarian

One Library Assistant

\$108,875

(All payroll & fringes)

(Increases contribution to Library Fund)

Requests for **vehicles**:

Fire: Replacement of Pick-up

\$ 22,000

Replacement of Engine

260,000

Building: Replacement of vehicle

\$ 21,000

Utility Vehicles (1-Sewer, 1-Water @ \$23,000 each)

\$ 46,000

Revenues:

Used Assessing's numbers to calculate all **tax and related line items**.

Took **State Revenue Sharing** numbers off State Web site on 7/18/03.

Interest Earnings – Used current numbers.

Transfer in from TIRF:

Clerk's Office – Reconstruction of counter for Pass Port requirements

\$ 15,000

Cemetery – John Deere replacement

4,500

Fire – Replacement of Pick-up	22,000
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22,000

Replacement of Engine

260,000

22,000

Building – Replacement of Vehicle

21,000

Parks & Rec – John Deere replacement

10,000

Total Transfer IN

\$ 72,500

Utility Sales – Sewer, \$2,700,000 and Water, \$3,200,000.

Expenditures:

- ✓ **Trustees Activity** – Removed: office supplies, postage, publications, contractual services, legal fees, printing, memberships & dues, contributions, and capital outlay.
- ✓ Created a “**General Activity**” – this activity has the above accounts being charged there.

- ✓ **Manager's Office** – included \$10,000 for temporary wages. Expenses for Personnel and EDC Activities have been combined with the Manager's Office effective 1/1/04.
- ✓ **Assessing** – status quo
- ✓ **Clerk's Office** – 2004 is an election year; expense accounts adjusted accordingly
- ✓ **Personnel** – expenses are now included in the Manager's Office activity.
- ✓ **Accounting** – Refunds and rebates Consumers Energy has a tribunal case pending.
- ✓ **Computer Department** – used same figures as 2003; continue GIS and system updates.
- ✓ **TH&G** – Liability insurance up slightly
- ✓ **Cemetery** – Status quo
- ✓ **Police** – contract includes non-formula officers. Added \$20,000 for Work Crew.
- ✓ **Fire** – inline with last few years; except vehicle replacements.
- ✓ **EOC** – down from 2003. (2003 included one new siren)
- ✓ **Building Dept.** – replace one vehicle.
- ✓ **Planning** – less than 2003 – contractual services down; Comprehensive Plan complete.
- ✓ **Recycling** – recycling fees are up by \$10,000.
- ✓ **Drains** – added temporary wages to submittal
 - Repair & Maintenance account up \$27,000; increased orphan drain cleaning by \$25,000.
 - Drains-at-Large estimated @ \$229,000; budgeted \$300,000, additional amount for Carrier Creek.
- ✓ **Roads** – requested \$20,000 more for resurfacing. Capital Outlay includes \$150,000 for non-motorized transportation plan, \$150,000 for road projects.
- ✓ **Engineering** – Contractual services up \$10,000 for consulting fees and Capital Outlay down \$25,000; no replacement vehicle scheduled for 2004.
- ✓ **Street Lighting** – Estimate based on established districts; there are several NEW districts are pending.
- ✓ **Ambulance** – Capital Outlay down; no vehicle purchase requested for 2004.
- ✓ **Parks & Recreation** – Includes expenses for Waverly Programs.
- ✓ **Library Activity** – Transfer to District Library Fund.

✓ **EDC** – expenses are now included in the Manager’s Office activity.

✓ **Capital Improvement Transfers** – Used 2003 figures.

(This budget does not meet the 10% Capital Improvement guideline previously set by the Board.)

✓ **District Library Fund** – Continue to work with consultant/architect on new library building.

✓ **Sewer Fund** – status quo with revenues projects that include the sewer rate increase previously approved.

✓ **Water Fund** – status quo.

DELTA CHARTER TOWNSHIP
Estimated Fund Balances (Retained Earnings) ALL Funds
Fiscal Year 2004

SUMMARY OF FUND BALANCES

	General Fund	Ambulance Fund	TIRF* Fund	District Library Fund	EDC* Fund	Debt Service	Sewer Fund	Water Fund
Estimated FUND BALANCE 1/1/2004	10,710,347	507,265	1,138,530	191,505	157,676	230,767	23,590,061	14,500,825
PLUS: Revenues	<u>13,671,670</u>	<u>1,182,158</u>	<u>113,500</u>	<u>511,630</u>	<u>5,000</u>	<u>765,342</u>	<u>3,365,900</u>	<u>4,009,100</u>
TOTAL AVAILABLE	24,382,017	1,689,423	1,252,030	703,135	162,676	996,109	26,955,961	18,509,925
LESS: Expenditures	<u>(13,671,670)</u>	<u>(1,040,540)</u>	<u>(72,500)</u>	<u>(526,630)</u>	<u>(3,000)</u>	<u>(743,225)</u>	<u>(4,666,863)</u>	<u>(4,296,806)</u>
Equity Transf. Contributed Capital							1,100,000	135,000
Estimated FUND BALANCE 12/31/2004	<u>10,710,347</u>	<u>648,883</u>	<u>1,179,530</u>	<u>176,505</u>	<u>159,676</u>	<u>252,884</u>	<u>23,389,098</u>	<u>14,348,119</u>
EXCESS REVENUE (EXPENSE)	<u>-</u>	<u>141,618</u>	<u>41,000</u>	<u>(15,000)</u>	<u>2,000</u>	<u>22,117</u>	<u>(1,300,963)</u>	<u>(287,706)</u>

ANALYSIS OF FUND BALANCE:

DESIGNATED:

Compensated Absences	750,000							
Roads	750,000							
Drains	2,000,000							
Reserved for Prepaid Exp.	100,000						15,000	8,000
Street Lighting	10,000							
Manufacturing Enhancement	190,000							
Debt Reserve								375,000
Improvement Reserve							4,000,000	1,650,000
Twp. Bldg. Improvements								
UNDESIGNATED	<u>6,910,347</u>	<u>648,883</u>	<u>1,179,530</u>	<u>176,505</u>	<u>159,676</u>	<u>252,884</u>	<u>19,374,098</u>	<u>12,315,119</u>
	<u>10,710,347</u>	<u>648,883</u>	<u>1,179,530</u>	<u>176,505</u>	<u>159,676</u>	<u>252,884</u>	<u>23,389,098</u>	<u>14,348,119</u>

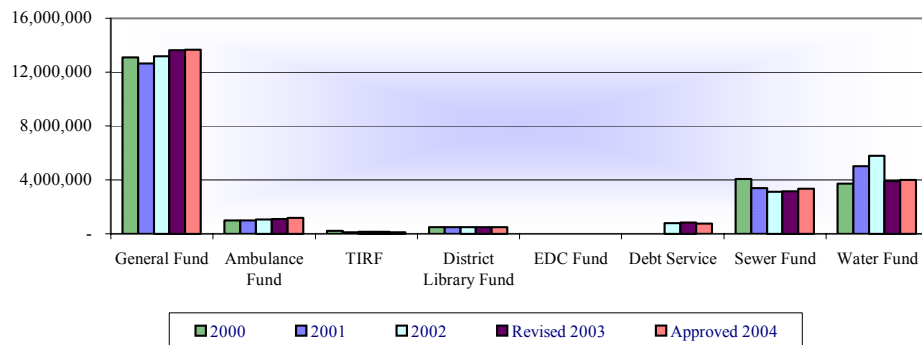
*TIRF - Township Improvement Revolving Fund

*EDC - Economic Development Corporation

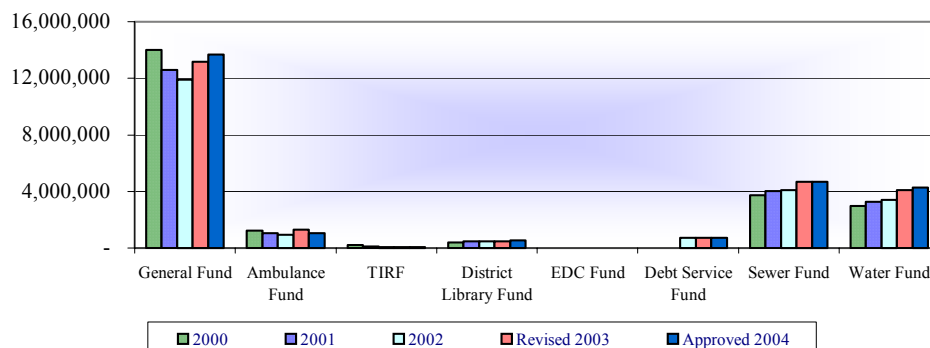
**DELTA CHARTER TOWNSHIP
SUMMARY OF REVENUE & EXPENDITURES
YEARS ENDING 12/31**

		Actual			Revised	Approved
		2000	2001	2002	2003	2004
<u>REVENUES</u>						
101-000	General Fund	13,093,986	12,631,739	13,195,215	13,624,003	13,671,670
210-651	Ambulance Fund	995,789	1,006,424	1,072,289	1,117,426	1,182,158
246-895	TIRF	245,698	128,697	135,783	163,300	113,500
268-790	District Library Fund	511,843	509,535	486,167	490,600	511,630
297-728	EDC Fund	10,917	7,802	6,064	5,000	5,000
301-905	Debt Service	-	-	818,363	855,910	765,342
590-527	Sewer Fund	4,063,402	3,394,161	3,114,102	3,165,200	3,365,900
591-536	Water Fund	3,728,287	5,034,484	5,783,445	3,933,600	4,009,100
TOTAL REVENUES		22,649,922	22,712,842	24,611,428	23,355,039	23,624,300
<u>EXPENDITURES</u>						
101-XX	General Fund	13,986,634	12,603,198	11,907,518	13,169,166	13,671,670
210-651	Ambulance Fund	1,228,060	1,060,574	959,422	1,296,570	1,040,540
246-895	TIRF	202,300	120,400	83,000	66,000	72,500
268-790	District Library Fund	402,537	467,359	472,894	463,850	526,630
297-728	EDC Fund	275	660	-	3,000	3,000
310-905	Debt Service Fund	-	-	723,896	720,700	743,225
590-527	Sewer Fund	3,734,956	4,020,717	4,102,426	4,691,700	4,666,863
591-536	Water Fund	2,964,679	3,267,765	3,423,790	4,098,449	4,296,806
TOTAL EXPENDITURES		22,519,441	21,540,673	21,672,946	24,509,435	25,021,234

Summary of Revenue



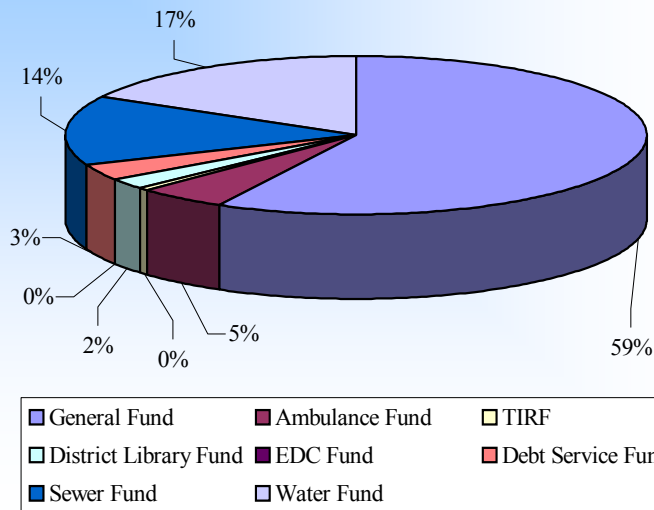
Summary of Expenditures



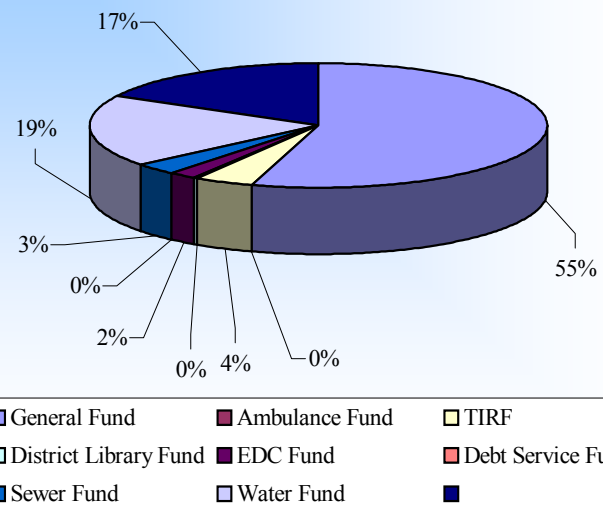
DELTA CHARTER TOWNSHIP
ALL FUNDS
ACTUAL, BUDGETED AND ESTIMATED REVENUES, EXPENDITURES

	Actual 2000	Actual 2001	Actual 2002	Budgeted 2003	Revised Budget 2003	Board Approved Budget 2004
REVENUE SUMMARY						
General Fund	13,093,986	12,631,739	13,195,215	13,250,240	13,391,110	13,671,670
Ambulance Fund	995,789	1,006,424	1,072,289	1,113,770	1,117,426	1,182,158
TIRF	245,698	128,697	135,783	160,500	163,300	113,500
District Library Fund	511,843	509,535	486,167	490,600	490,600	511,630
EDC Fund	10,917	7,802	6,064	5,000	5,000	5,000
Debt Service Fund	0	0	818,363	857,000	855,910	765,342
Sewer Fund	4,063,402	3,394,161	3,114,102	3,016,200	3,165,200	3,365,900
Water Fund	3,728,287	5,034,484	5,783,445	3,908,600	3,933,600	4,009,100
TOTAL REVENUES	22,649,922	22,712,842	24,611,428	22,801,910	23,122,146	23,624,300
EXPENDITURES SUMMARY						
Trustees	37,109	40,477	33,286	40,720	357,820	46,760
Manager's Office	292,360	304,887	312,253	321,247	330,480	537,417
Assessing	328,756	284,092	328,965	377,400	371,590	378,289
Clerk	558,632	328,457	417,695	344,470	354,570	456,040
Personnel	60,828	68,117	68,501	81,345	81,652	-
Accounting/Treasurer	401,177	445,018	458,677	551,453	496,685	519,630
Computer Department	165,528	123,334	156,484	205,000	205,000	206,495
Township Hall & Grounds	3,069,790	1,133,507	326,235	372,440	385,700	381,270
General Activity	320,523	246,044	316,286	281,250	-	329,269
Cemetery Activity	124,034	144,462	201,679	161,390	151,720	162,440
Police Activity	1,582,288	1,702,586	1,942,849	1,939,321	1,939,321	2,186,161
Fire	1,911,017	2,672,530	1,987,504	2,216,092	2,146,396	2,203,366
Emergency Operations Ctr.	4,436	8,429	4,624	29,675	30,075	11,275
Building	610,186	636,516	687,197	734,310	693,690	725,715
Planning	292,098	310,837	324,669	371,155	361,485	344,280
Public Works	91,976	94,232	99,858	107,202	107,442	117,575
Drains Activity	294,032	287,726	309,191	315,975	311,095	418,220
Roads Activity	353,047	29,351	65,871	446,000	446,000	466,000
Engineering Activity	495,652	503,997	550,844	595,150	579,850	585,675
Street Lighting Activity	285,453	348,326	329,043	359,700	356,480	371,193
Ambulance Activity	1,211,290	1,487,701	1,490,568	1,706,600	1,746,570	1,658,040
Parks & Recreation	935,345	902,639	1,042,836	1,149,010	1,178,025	1,147,130
Library Activity	318,292	338,019	268,821	295,500	295,500	323,930
Economic Development	74,785	86,414	88,080	102,335	96,520	-
Capital Improvement Transfer	168,000	75,500	95,500	145,500	145,500	95,500
General Fund	13,986,634	12,603,198	11,907,518	13,250,240	13,169,166	13,671,670
Ambulance Fund	1,228,060	1,060,574	959,422	1,186,600	1,296,570	1,040,540
TIRF	202,300	120,400	83,000	66,000	66,000	72,500
District Library Fund	402,537	467,359	472,894	505,600	463,850	526,630
EDC Fund	275	660	-	3,000	3,000	3,000
Debt Service Fund	-	-	723,896	720,700	720,700	743,225
Sewer Fund	3,734,956	4,020,717	4,102,426	4,612,480	4,691,700	4,666,863
Water Fund	2,964,679	3,267,765	3,423,790	4,121,739	4,098,449	4,296,806
TOTAL EXPENDITURES	22,519,441	21,540,673	21,672,946	24,466,359	24,509,435	25,021,234

**REVENUE SUMMARY
ALL FUNDS
BOARD APPROVED FY 2004**



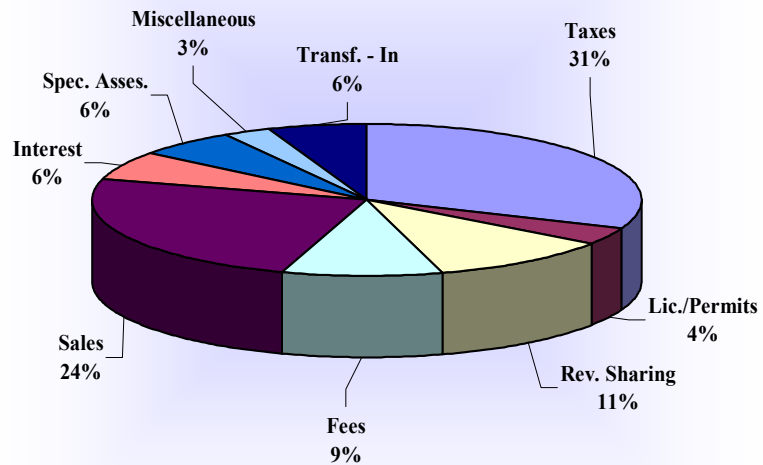
**EXPENDITURE SUMMARY
ALL FUNDS
BOARD APPROVED FY 2004**



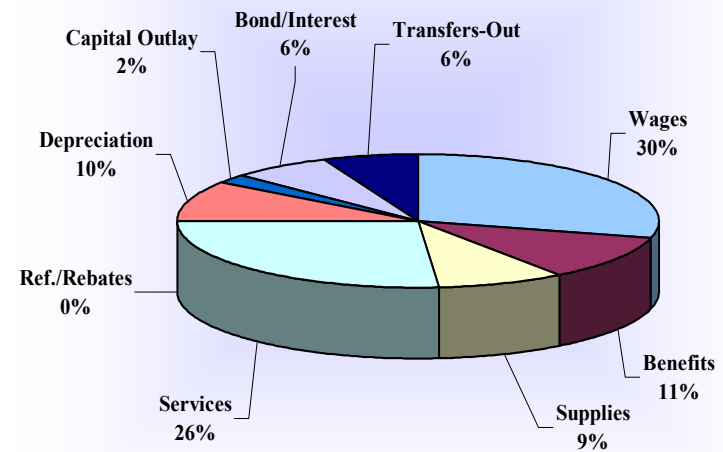
DELTA CHARTER TOWNSHIP
Actual 2002
SUMMARY OF REVENUES & EXPENDITURES

REVENUES	Taxes	Lic./Permits	Rev. Sharing	Fees	Sales	Interest	Spec. Asses.	Miscellaneous	Transf. - In	TOTAL
General Fund	5,829,852	871,901	2,680,241	1,074,978	677,334	561,965	288,760	162,249	1,047,935	13,195,215
Ambulance Fund	1,026,383				600	45,306				1,072,289
TIRF						40,283			95,500	135,783
District Library Fund				164,418		6,819		46,110	268,821	486,168
EDC Fund						6,064				6,064
Debt Service Fund	818,363									818,363
Sewer Fund				351,084	2,205,345	550,474		7,198		3,114,101
Water Fund				704,053	3,131,147	339,576	1,091,180	517,489		5,783,445
TOTAL REVENUES	7,674,598	871,901	2,680,241	2,294,533	6,014,426	1,550,487	1,379,940	733,046	1,412,256	24,611,428
Percentage of Total	31%	4%	11%	9%	24%	6%	6%	3%	6%	100%
EXPENDITURES	Wages	Benefits	Supplies	Services	Ref./Rebates	Depreciation	Capital Outlay	Bond/Interest	Transfers-Out	TOTAL
Trustees	26,508	6,331		448						33,287
Manager's Office	210,902	73,467	10,846	15,569			1,469			312,253
Assessing Department	213,348	82,979	12,395	18,143			2,100			328,965
Clerk's Office	172,210	43,302	42,713	142,091			17,379			417,695
Personnel Department	43,997	19,675	3,597	1,233						68,502
Accounting/Treasurer Office	249,817	105,418	36,216	62,550	307		4,370			458,678
Computer Department			15,388	104,067			37,029			156,484
Township Hall & Grounds	96,327	44,500	22,461	127,125			35,820			326,233
General Activity			3,143	313,143						316,286
Cemetery Activity	96,567	30,302	7,449	14,323			53,038			201,679
Police Activity			2,676	1,940,173						1,942,849
Fire Department	1,056,101	403,204	22,115	409,668			96,416			1,987,504
Emergency Operations Center			131	4,494						4,625
Building Department	465,292	169,175	6,050	22,418			24,262			687,197
Planning Department	219,369	72,245	6,347	26,341			368			324,670
Recycling (PW)	22,588	3,799	1,267	71,769			437			99,860
Drains Activity	59,795	21,779	42	227,574						309,190
Roads Activity				62,247			3,624			65,871
Engineering Activity	352,159	136,669	13,287	21,024			27,705			550,844
Street Lighting Activity				329,043						329,043
Ambulance Activity	798,929	304,017	49,423	258,094			80,105			1,490,568
Parks & Recreation	536,730	190,716	78,918	143,610			92,863			1,042,837
Library Activity									268,821	268,821
Economic Development	62,566	23,004	200	2,310						88,080
Capital Improvement Transfers									95,500	95,500
TOTAL GENERAL FUND	4,683,205	1,730,582	334,664	4,317,457	307	0	476,985	0	364,321	11,907,521
Ambulance Fund									959,422	959,422
TIRF									83,000	83,000
District Library Fund	254,545	47,082	111,159	56,602			3,505			472,893
EDC Fund										0
Debt Service Fund								723,896		723,896
Sewer Fund	953,973	390,860	293,210	847,147		1,617,238				4,102,428
Water Fund	415,479	179,789	1,148,838	465,478		532,836		681,370		3,423,790
TOTAL EXPENDITURES	6,307,202	2,348,313	1,887,871	5,686,684	307	2,150,074	480,490	1,405,266	1,406,743	21,672,950
Percentage of Total	29%	11%	9%	26%	0%	10%	2%	6%	6%	100%

**Delta Township
Revenues - All Funds
Actual 2002**



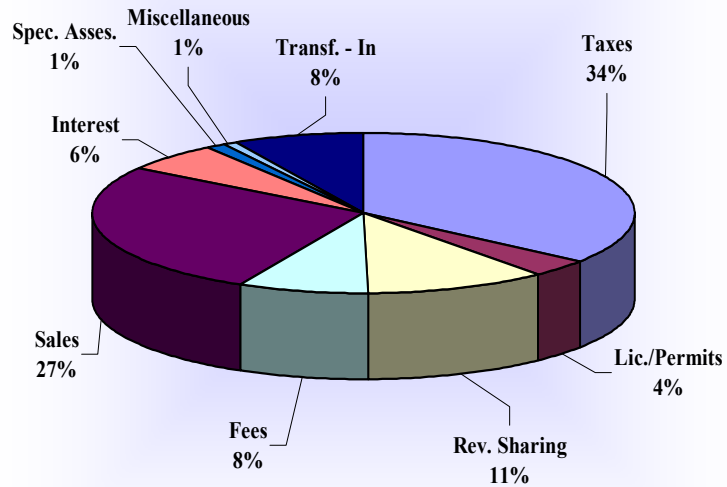
**Delta Township
Expenitures - All Funds
Actual 2002**



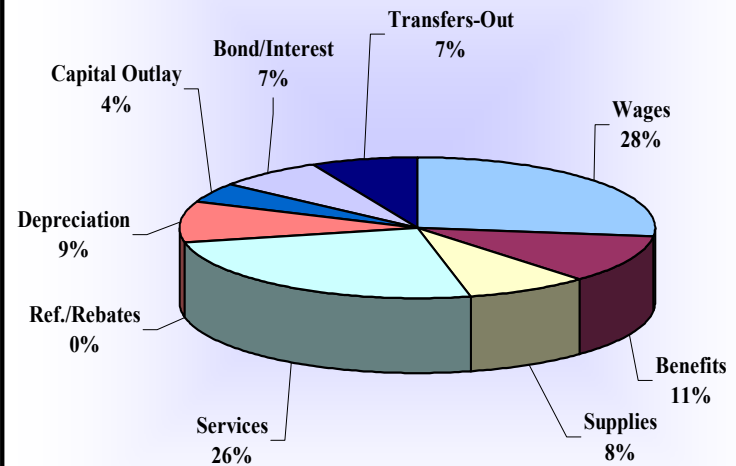
DELTA CHARTER TOWNSHIP
Revised 2003
SUMMARY OF REVENUES & EXPENDITURES

REVENUES	Taxes	Lic./Permits	Rev. Sharing	Fees	Sales	Interest	Spec. Asses.	Miscellaneous	Transf. - In	TOTAL
General Fund	6,286,648	851,350	2,513,415	1,083,820	586,500	500,000	315,200	119,000	1,368,070	13,624,003
Ambulance Fund	1,097,426					20,000				1,117,426
TIRF						17,800			145,500	163,300
District Library Fund				161,900		3,000		30,200	295,500	490,600
EDC Fund						5,000				5,000
Debt Service Fund	853,910					2,000				855,910
Sewer Fund				110,000	2,530,000	525,000		200		3,165,200
Water Fund				475,000	3,147,000	285,000		26,600		3,933,600
TOTAL REVENUES	8,237,984	851,350	2,513,415	1,830,720	6,263,500	1,357,800	315,200	176,000	1,809,070	23,355,039
Percentage of Total	35%	4%	11%	8%	27%	6%	1%	1%	8%	100%
EXPENDITURES	Wages	Benefits	Supplies	Services	Ref./Rebates	Depreciation	Capital Outlay	Bond/Interest	Transfers-Out	TOTAL
Trustees	32,800	6,770	15,200	293,050			10,000			357,820
Manager's Office	219,850	73,930	12,000	16,700			8,000			330,480
Assessing Department	226,410	89,680	14,300	27,000			14,200			371,590
Clerk's Office	176,330	64,440	19,100	89,700			5,000			354,570
Personnel Department	48,638	21,614	5,250	6,150						81,652
Accounting/Treasurer Office	258,910	109,950	38,100	57,625	25,000		7,000	100		496,685
Computer Department	7,752	2,541	15,000	134,707			45,000			205,000
Township Hall & Grounds	107,460	46,320	34,650	169,850			27,420			385,700
General Activity										0
Cemetery Activity	90,210	29,610	9,550	16,850			5,500			151,720
Police Activity			5,300	1,930,021			4,000			1,939,321
Fire Department	1,104,440	462,030	55,600	448,726			75,600			2,146,396
Emergency Operations Center			825	7,550			21,700			30,075
Building Department	456,940	169,700	5,950	36,100			25,000			693,690
Planning Department	234,550	75,160	8,970	42,305			500			361,485
Recycling (PW)	21,200	2,892	2,250	80,600			500			107,442
Drains Activity	60,640	24,290	2,440	223,725						311,095
Roads Activity				146,000			300,000			446,000
Engineering Activity	366,685	141,790	16,975	24,400			30,000			579,850
Street Lighting Activity				356,480						356,480
Ambulance Activity	918,590	359,280	66,300	287,400			115,000			1,746,570
Parks & Recreation	596,550	229,115	108,675	204,685			39,000			1,178,025
Library Activity									295,500	295,500
Economic Development	65,930	25,540	900	4,150						96,520
Capital Improvement Transfers									145,500	145,500
TOTAL GENERAL FUND	4,993,885	1,934,652	437,335	4,603,774	25,000	0	733,420	100	441,000	13,169,166
Ambulance Fund									1,296,570	1,296,570
TIRF									66,000	66,000
District Library Fund	219,260	48,090	100,100	86,400			10,000			463,850
EDC Fund	1,500			1,500						3,000
Debt Service Fund								720,700		720,700
Sewer Fund	1,008,520	495,380	337,100	972,900		1,700,000	177,800			4,691,700
Water Fund	403,320	201,630	1,167,750	556,950		600,000	150,900	1,017,899		4,098,449
TOTAL EXPENDITURES	6,626,485	2,679,752	2,042,285	6,221,524	25,000	2,300,000	1,072,120	1,738,699	1,803,570	24,509,435
Percentage of Total	27%	11%	8%	25%	0%	9%	4%	7%	7%	100%

Delta Township Revenues - All Funds Revised Budget 2003



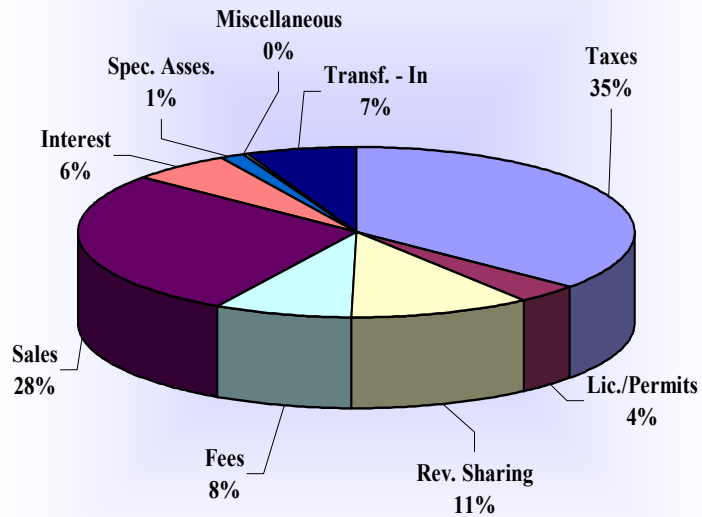
Delta Township Expenitures - All Funds Revised Budget 2003



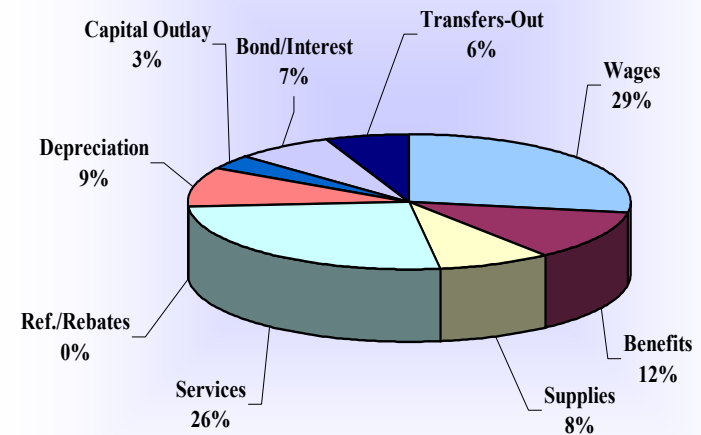
DELTA CHARTER TOWNSHIP
Board Approved 2004
SUMMARY OF REVENUES & EXPENDITURES

REVENUES	Taxes	Lic./Permits	Rev. Sharing	Fees	Sales	Interest	Spec. Asses.	Miscellaneous	Transf. - In	TOTAL
General Fund	6,599,627	846,650	2,504,128	1,130,095	611,000	500,000	322,690	38,940	1,118,540	13,671,670
Ambulance Fund	1,162,158					20,000				1,182,158
TIRF						18,000			95,500	113,500
District Library Fund				156,600		2,500		28,600	323,930	511,630
EDC Fund						5,000				5,000
Debt Service Fund	763,342					2,000				765,342
Sewer Fund				119,600	2,721,000	525,000		300		3,365,900
Water Fund				475,500	3,248,500	285,000		100		4,009,100
TOTAL REVENUES	8,525,127	846,650	2,504,128	1,881,795	6,580,500	1,357,500	322,690	67,940	1,537,970	23,624,300
Percentage of Total	36%	4%	11%	8%	28%	6%	1%	0%	7%	100%
EXPENDITURES	Wages	Benefits	Supplies	Services	Ref./Rebates	Depreciation	Capital Outlay	Bond/Interest	Transfers-Out	TOTAL
Trustees	33,330	11,880		1,550						46,760
Manager's Office	345,213	131,604	14,900	37,700			8,000			537,417
Assessing Department	233,617	98,222	15,550	27,900			3,000			378,289
Clerk's Office	201,140	74,430	35,320	130,150			15,000			456,040
Accounting/Treasurer Office	259,810	120,670	38,800	53,250	40,000		7,000	100		519,630
Computer Department			16,495	145,000			45,000			206,495
Township Hall & Grounds	111,730	51,640	35,150	170,750			12,000			381,270
General Activity			12,950	303,819			12,500			329,269
Cemetery Activity	92,780	31,960	13,950	17,850			5,900			162,440
Police Activity			4,100	2,177,061			5,000			2,186,161
Fire Department	1,143,940	511,520	50,400	452,906			44,600			2,203,366
Emergency Operations Center			1,025	6,250			4,000			11,275
Building Department	473,220	189,270	6,650	31,575			25,000			725,715
Planning Department	240,700	81,610	6,970	13,000			2,000			344,280
Recycling (PW)	21,400	3,050	2,000	90,625			500			117,575
Drains Activity	72,200	26,580	2,440	311,000			6,000			418,220
Roads Activity				166,000			300,000			466,000
Engineering Activity	369,990	157,350	17,385	35,950			5,000			585,675
Street Lighting Activity				371,193						371,193
Ambulance Activity	946,330	382,910	71,800	248,800			8,200			1,658,040
Parks & Recreation	602,240	240,980	118,600	153,410			31,900			1,147,130
Library Activity									323,930	323,930
Capital Improvement Transfers									95,500	95,500
TOTAL GENERAL FUND	5,147,640	2,113,676	464,485	4,945,739	40,000	0	540,600	100	419,430	13,671,670
Ambulance Fund									1,040,540	1,040,540
TIRF									72,500	72,500
District Library Fund	265,050	64,580	100,600	86,400			10,000			526,630
EDC Fund	1,500			1,500						3,000
Debt Service Fund								743,225		743,225
Sewer Fund	1,051,240	546,787	344,510	913,826		1,700,000	110,500			4,666,863
Water Fund	432,220	227,748	1,209,897	564,541		625,000	143,000	1,094,400		4,296,806
TOTAL EXPENDITURES	6,897,650	2,952,791	2,119,492	6,512,006	40,000	2,325,000	804,100	1,837,725	1,532,470	25,021,234
Percentage of Total	28%	12%	8%	26%	0%	9%	3%	7%	6%	100%

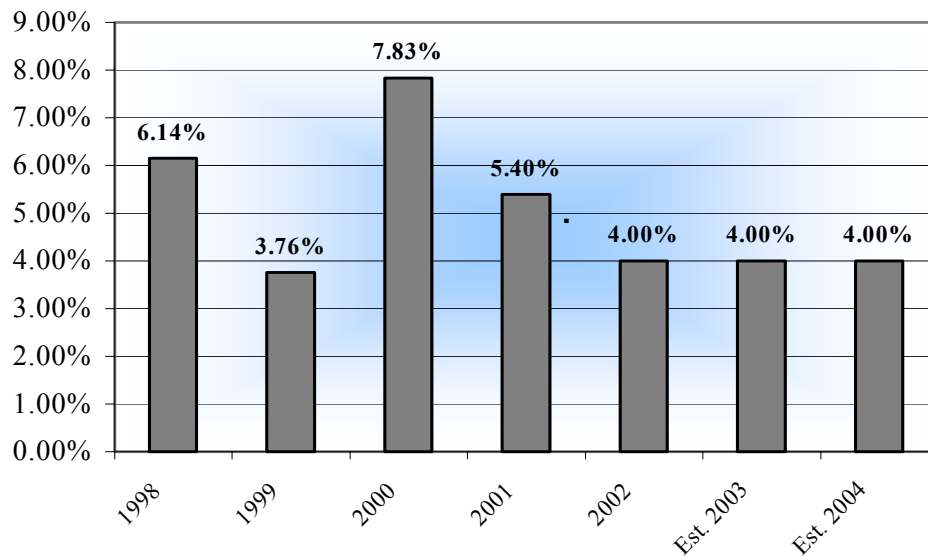
**Delta Township
Revenues - All Funds
Board Approved Budget 2004**



**Delta Township
Expenitures - All Funds
Board Approved Budget 2004**



DELTA TOWNSHIP INVESTMENT RATE OF RETURN (All Funds)



Delta Township's Investment Policy

"It is the policy of Delta Township to invest funds in a manner which will provide the maximum security with the highest investment return while meeting the daily cash flow needs of the Township and comply with all state statutes and local ordinances governing the investment of public funds."

Investment objectives are: safety, liquidity and return on investments.

Some of the suitable investments are:

- a. Bond, securities, and other obligations of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of an authorized financial institution.
- c. Commercial Paper rated at the time of purchase within the two highest classifications and that mature not more than 270 days after the date of purchase.
- d. Repurchase agreements of those investments listed in item a. above.
- e. Banker's acceptances of United States banks.
- f. Investment pools organized under the surplus funds investment act, 1982, PA 121, MCL 129.111 to 129.118

Delta Township
Funding Status of FY2004
Capital Improvement Project Requests

Project	Requested By	CIP		Township Manager Recommendation	Township Board Approved Funding Level FY2004	Project Status
		Committee Priority	Committee Recommended Funding Level			
Road Construction Reserve	Transportation Committee	A	320,000	320,000	300,000	Funds are being used to complete current projects, i.e. Mt. Hope/Snow and Willow/Creyts. Any unexpended funds will be placed in designated Fund Bal.
Storm Drains Reserve	Engineering Department	A	300,000	300,000	300,000	Funds are being used to pay Township at-large share of current projects. Any unexpended funds will be placed in designated Fund Bal.
Major Fire Appar. Reserve	Fire Department	A	150,000	50,000	50,000	Transfer to reserve - TIRF
Mt. Hope Park Master Plan	Parks, Rec. & Cemetery	A	25,000	0		
Trail System Master Plan	Parks, Rec & Cemeteries	A	150,000	150,000	150,000	Funding is reflected in the Roads Activity as a Non-Motorized Transportation Project.
Trail System Dev. Program	Parks, Rec & Cemeteries	A	125,000			
Sidewalk Construction	Engineering Department	B	50,000	50,000	50,000	Included in Road Activity
Park Land Acquisition	Parks, Rec & Cemeteries	B	75,000	0		\$50,000 Designated TIRF Fund Balance
Parks/Cemetery Rd. Repaving Resv.	Parks, Rec & Cemeteries	B	50,000	0		Unable to Fund at this time.
Parks/Cemetery Reserve	Parks, Rec & Cemeteries	A	39,000	18,000	18,000	Transfer to reserve - TIRF
New Library	District Library	C	25,000	0		Unable to Fund at this time.
TOTAL			<u>1,309,000</u>	<u>888,000</u>	<u>868,000</u>	

Note: Most of these 'capital' items are of a replacement nature; with the exception of \$150,000 Non-Motorized Transportation Plan and \$50,000 for Sidewalk Construction. Both are long-term projects that will span over several years. Costs for these projects will also cover several years. Alternative funding options may be pursued; such as, grants, organization involvement, volunteers, etc.

**DELTA CHARTER TOWNSHIP
SUMMARY OF CAPITAL OUTLAY**

Department	Item	Budget		
		Original 2003	Revised 2003	Bd. Approved 2004
Trustees	Miscellaneous	10,000	10,000	-
Manager's Office	Computers/Related	8,000	8,000	8,000
Assessing	Computers/Related	4,200	4,200	3,000
	Modular Furniture	10,000	10,000	-
		14,200	14,200	3,000
Clerk's Office	Voting Equipment	30,000	5,000	
	Remodel Office	-	-	15,000
		30,000	5,000	15,000
Accounting/Treasurer	Computer/Related	7,000	7,000	7,000
Computer Department	Computer Equipment & GIS	45,000	45,000	45,000
Twp. Hall & Grds.	Miscellaneous	12,000	12,000	12,000
General Activity	Miscellaneous	-	-	12,500
Cemetery	Replace John Deere Mowers	4,500	4,500	4,500
	Miscellaneous	1,000	1,000	1,000
		5,500	5,500	5,500
Police	Furniture Replacement	4,000	4,000	5,000
Fire	Opticom Upgrades	7,000	7,000	7,000
	Computer Upgrades	6,000	6,000	6,000
	Infrared Camera	9,600	9,600	9,600
	Grant - Training Equipment	10,000	53,000	-
	Replace Pick-up Truck	-	-	22,000
		32,600	75,600	44,600
EOC	Radio/Computer Equipment	1,500	1,500	4,000
	Receiver System	2,200	2,200	-
	One New Public Warning Siren	18,000	18,000	-
		21,700	21,700	4,000

**DELTA CHARTER TOWNSHIP
SUMMARY OF CAPITAL OUTLAY**

Department	Item	Budget		
		Original 2003	Revised 2003	Bd. Approved 2004
Building	Computer Programs/Upgrades	4,000	4,000	4,000
	1 Replacement Vehicle	21,000	21,000	21,000
		25,000	25,000	25,000
Planning	Computer/Related	-	-	1,500
	Miscellaneous (Digital Camera)	500	500	500
		500	500	2,000
Recycling (PW)	Miscellaneous	500	500	500
Drains	Lake Iris	-	-	6,000
Roads	Willow Highway Projects	150,000	150,000	150,000
	Non-Motorized Transportation Plan	150,000	150,000	150,000
		300,000	300,000	300,000
Engineering	Computer/Related	5,000	5,000	5,000
	Vehicle Replacement	25,000	25,000	-
		30,000	30,000	5,000
Ambulance	Replacement Ambulance	115,000	115,000	-
	Stair Chair	-	-	2,200
	Computer & Related	-	-	6,000
		115,000	115,000	8,200
Parks & Rec.	Replace Mowers	10,000	10,000	10,000
	Computer/Related	4,000	4,000	2,000
	Small Mower & Equipment	1,250	1,250	6,400
	Replacement Vehicle	20,000	20,000	-
	Senior & Aquatic Program	-	-	9,000
	Sharp Park Poll Barn Addition	-	-	4,500
		35,250	35,250	31,900
TOTAL GENERAL FUND		696,250	714,250	540,200

**DELTA CHARTER TOWNSHIP
SUMMARY OF CAPITAL OUTLAY**

Department	Item	Budget		
		Original 2003	Revised 2003	Bd. Approved 2004
District Library Fund	Furniture/Computers	10,000	10,000	10,000
Sewer	Computers & Related (GIS Equip.)	5,800	5,800	6,000
	TV System	45,000	45,000	
	Gator	8,000	8,000	
	Portable Generator	23,000	23,000	
	ISCO Samplers (2)	6,000	6,000	
	Replace bar screen & chain	40,000	40,000	33,000
	Power Factor Control Center	14,000	14,000	-
	Digester Cover Repair	20,000	20,000	20,000
	Variable-frequency Drive	16,000	16,000	
	Replace Utility Truck			23,000
	Lift Station Paving			24,000
	Loader Bucket			4,500
		177,800	177,800	110,500
Water	Replacement Pick-ups (2)	38,000	38,000	
	Paint Snow Rd. Water Tank	45,000	45,000	
	Computer/Related	5,900	5,900	6,000
	Snow Road Tower Cathodic Protec	15,000	15,000	
	Install Fence @ Millett Tower	17,000	17,000	
	Small Excavator	30,000	30,000	
	Replacement Pick-up (1)			23,000
	Replace Backhoe			75,000
	Replace Backhoe Trailer			12,000
	Pipe Locator			2,000
	Vulnerability Assessment			25,000
		150,900	150,900	143,000
TOTAL CAPITAL OUTLAY - ALL FUNDS		1,034,950	1,052,950	803,700

NOTE: Please consult individual departments and/or funds for more detailed explanation of Capital Outlay item.

**DELTA CHARTER TOWNSHIP
SUMMARY OF TRANSFERS TO GENERAL FUND**

Activity	Reason for Transfer	Transfer FROM	Original	Budget Revised	Bd. Approved
			2003	2003	2004
Clerk's Office	Counter Reconstruction	TIRF			15,000
Cemetery	John Deere Replacement Mowers	TIRF			4,500
Fire Department	Replace Pick-up	TIRF			22,000
Building Department	Replacement Vehicle	TIRF	21,000	21,000	21,000
Engineering	Replacement Vehicle	TIRF	25,000	25,000	-
Parks & Recreation	Replacement Vehicle	TIRF	20,000	20,000	
	Replace Large John Deere Mowers (NET)	TIRF			10,000
Total TIRF Transfer to General Fund			<u>66,000</u>	<u>66,000</u>	<u>72,500</u>
Reimbursement for Ambulance Activity Expenses		Ambulance	<u>1,186,600</u>	<u>1,296,570</u>	<u>1,040,540</u>
Cemetery Perpetual Care Interest		Cem. P/C	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>
TOTAL TRANSFERS TO G/F			<u><u>1,258,100</u></u>	<u><u>1,368,070</u></u>	<u><u>1,118,540</u></u>

**SUMMARY OF
GENERAL FUND
FY 2004 BUDGET**

DELTA CHARTER TOWNSHIP
GENERAL FUND
YEARS ENDING 12/31
SUMMARY OF FUND BALANCE

	Actual			Budget		BOARD APPROVED BUDGET 2004
	2000	2001	2002	Original 2003	Revised 2003	
FUND BALANCE 1/1	10,157,034	9,264,385	9,292,931	9,292,997	10,580,628	11,035,465
PLUS: Revenues	13,093,986	12,631,739	13,195,215	13,250,240	13,624,003	13,671,670
TOTAL AVAILABLE	23,251,020	21,896,124	22,488,146	22,543,237	24,204,631	24,707,135
LESS: Expenditures	(13,986,635)	(12,603,193)	(11,907,518)	(13,250,240)	(13,169,166)	(13,671,670)
FUND BALANCE 12/31	9,264,385	9,292,931	10,580,628	9,292,997	11,035,465	11,035,465
EXCESS REVENUE (EXPENSE)	(892,649)	28,546	1,287,697	-	454,837	-

ANALYSIS OF FUND BALANCE:

DESIGNATED:

Compensated Absences	719,814	761,582	692,203	750,000	750,000	750,000
Roads	45,000	295,000	700,000	100,000	700,000	750,000
Drains	846,959	1,000,000	1,500,000	1,000,000	1,500,000	2,000,000
Reserved for Prepaid Exp.	218,567	213,589	99,289	150,000	100,000	100,000
Subsequent Yr. Expenditures	307,483	-	75,294	-	-	-
Street Lighting	5,317	20,000	10,912	20,000	10,000	10,000
Manufacturing Enhancement	190,000	190,000	190,000	190,000	190,000	190,000
Township Bldg. Improvements	690,000	-	-	-	-	-
UNDESIGNATED	6,241,245	6,812,760	7,312,930	7,082,997	7,785,465	7,235,465
	9,264,385	9,292,931	10,580,628	9,292,997	11,035,465	11,035,465

CALCULATION OF SIX MONTH OPERATING POLICY:

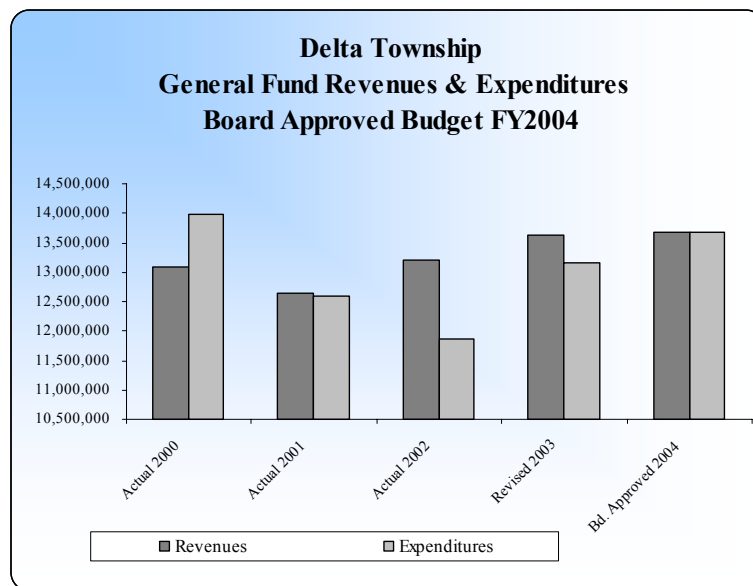
TOTAL EXPENDITURES	13,986,634	12,603,193	11,907,518	13,250,240	13,169,166	13,671,670
Less: Capital Outlay/Transfers	(3,954,806)	(987,777)	(841,306)	(505,376)	(643,600)	(232,400)
Drain Improvements	(211,380)	(196,373)	(309,191)	(202,525)	(202,525)	(300,000)
Road Improvements	(353,047)	(29,351)	(62,247)	(446,000)	(446,000)	(466,000)
Ambulance Activity	(1,198,989)	(1,487,702)	(1,410,465)	(1,706,600)	(1,746,570)	(1,658,040)
TOTAL OPERATING	8,268,412	9,901,990	9,284,309	10,389,739	10,130,471	11,015,230
Six Months Operating Expenses	4,134,206	4,950,995	4,642,155	5,194,870	5,065,236	5,507,615
<i>Actual # of Mos. in Undesignated</i>	6.6	7.3	6.3	7.3	6.5	7.6

CALCULATION FOR C.I.P.

10% of Expenditures	1,398,663	1,260,319	1,190,752	1,325,024	1,316,917	1,367,167
<i>Actual/Proposed Expenditure</i>	4,519,233	1,213,501	1,212,744	1,153,901	1,292,125	998,400
Over or (Under) Requirement	3,120,570	(46,818)	21,992	(171,123)	(24,792)	(368,767)

DELTA CHARTER TOWNSHIP
GENERAL FUND
ACTUAL, BUDGETED AND ESTIMATED REVENUES, EXPENDITURES

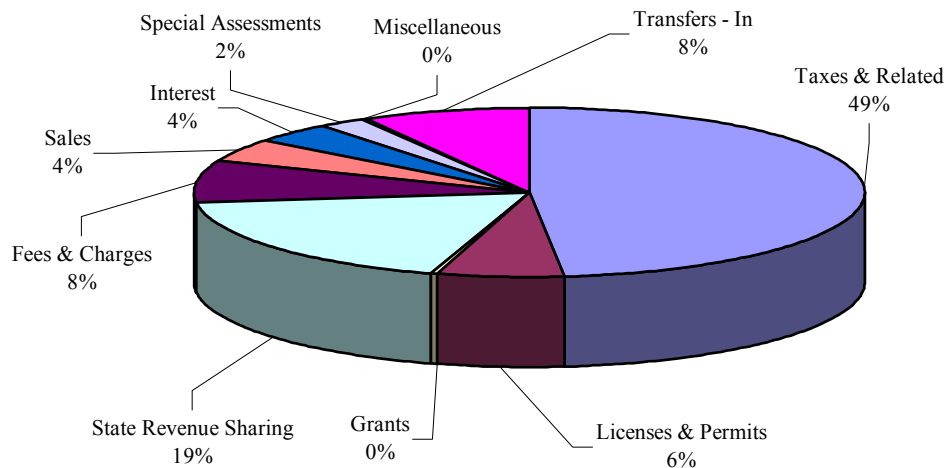
	Actual 2000	Actual 2001	Actual 2002	Revised Budget 2003	Board Approved Budget 2004
TOTAL G/F REVENUES	13,093,986	12,631,739	13,195,215	13,624,003	13,671,670
EXPENDITURES SUMMARY					
Trustees	37,109	40,477	33,286	357,820	46,760
Manager's Office	292,360	304,887	312,253	330,480	537,417
Assessing	328,756	284,092	328,965	371,590	378,289
Clerk	558,632	328,457	417,695	354,570	456,040
Personnel	60,828	68,117	68,501	81,652	-
Accounting/Treasurer	401,177	445,018	458,677	496,685	519,630
Computer Department	165,528	123,334	104,067	205,000	206,495
Township Hall & Grounds	3,069,790	1,133,507	326,235	385,700	381,270
General Activity	320,523	246,044	316,286	0	329,269
Cemetery Activity	124,034	144,462	201,679	151,720	162,440
Police Activity	1,582,288	1,702,586	1,942,849	1,939,321	2,186,161
Fire	1,911,017	2,672,530	1,987,504	2,146,396	2,203,366
Emergency Operations Ctr.	4,436	8,429	4,624	30,075	11,275
Building	610,186	636,516	687,197	693,690	725,715
Planning	292,098	310,837	324,669	361,485	344,280
Public Works	91,976	94,232	99,858	107,442	117,575
Drains Activity	294,032	287,726	309,191	311,095	418,220
Roads Activity	353,047	29,351	65,871	446,000	466,000
Engineering Activity	495,652	503,997	550,844	579,850	585,675
Street Lighting Activity	285,453	348,326	329,043	356,480	371,193
Ambulance Activity	1,211,290	1,487,701	1,490,568	1,746,570	1,658,040
Parks & Recreation	935,345	902,639	1,042,836	1,178,025	1,147,130
Library Activity	318,292	338,019	268,821	295,500	323,930
Economic Development	74,785	86,414	88,080	96,520	-
Capital Improvement Transfer	168,000	75,500	95,500	145,500	95,500
TOTAL G/F EXPENDITURES	13,986,634	12,603,198	11,855,101	13,169,166	13,671,670



Where Does The Township Get its Money ?

(GENERAL FUND ONLY)

Estimated Revenues for FY 2004



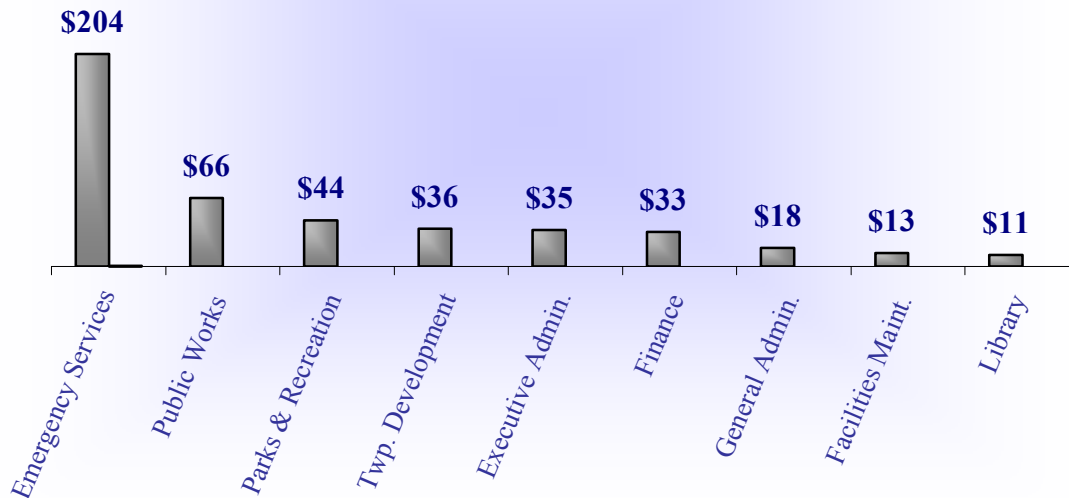
Taxes and State Revenue Sharing make up 68% of the total General Fund Revenues. The Townships Assessment Roll had a taxable value of \$1,160,660,254 for 2003. Thus generating approximately \$6.6 million of revenue for the General Fund. The Administration fee collected on these taxes amounted to nearly \$550,000. State Revenue Sharing is estimate to be \$2,504,128 or 19% of total revenues. With the change in Ambulance billir to include Township residents; the revenue received has gone from \$154,151 in 2000 to an estimated \$475,000 in 2004, an increase of 208%.

GENERAL FUND EXPENDITURES

Board Approved FY2004 Budget

\$13,671,670

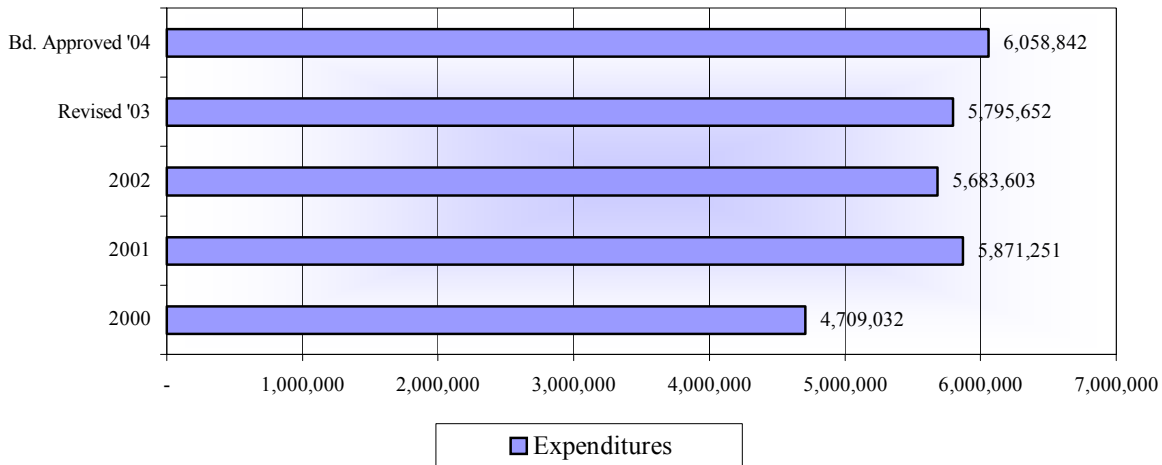
Per Capita \$461



Category Breakdown - Board Approved FY2004

<i>Emergency Services</i> - Sheriff, Fire, Emergency Operations & Ambulance	\$ 6,058,842
<i>Public Works</i> - Recycling, Drains, Roads, Street Ltg. & Engineering	1,958,663
<i>Parks & Recreation</i> - Parks, Recreation & Cemeteries	1,309,570
<i>Township Development</i> - Building & Planning	1,069,995
<i>Executive Administration</i> - Trustees, Manager's Office & Township Clerk	1,040,217
<i>Finance</i> - Accounting, Assessing & Transfers to TIRF	993,419
<i>General Administrative</i> - General Activity & IT	535,764
<i>Facilities Maintenance</i> - Township Hall & Grounds	381,270
<i>Library Activity</i>	323,930
	<u>\$ 13,671,670</u>

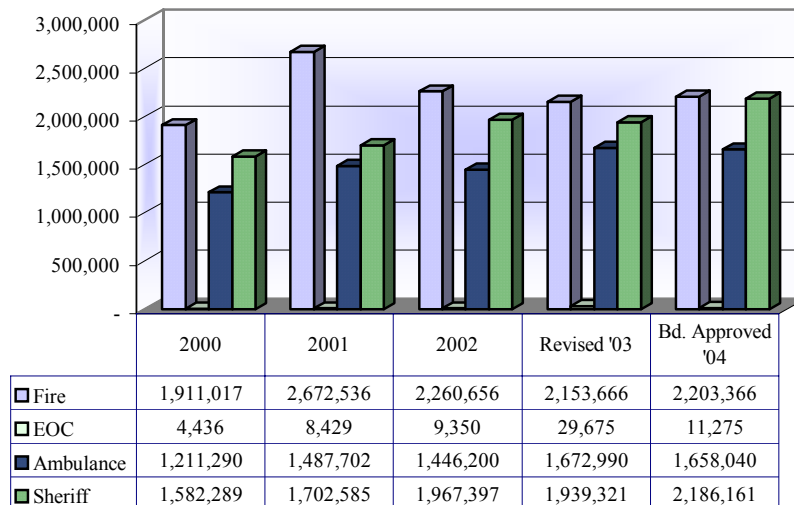
**EMERGENCY SERVICES
IN GENERAL FUND
for Years Ending December 31st
(Sheriff, Fire, Emergency Operations & Ambulance)**



This category of expenditures comprise nearly half (45.6%) of the total Township expenses. Fire and Ambulance expenses cover all the costs of running 2.5 fire stations. Only 2 of the stations have full-time employees; between these two there are 30 shift, 5 administrative and 15 part-time personnel. There are also 19 vehicles -- 4 ambulances, 4 cars, 4 engines, 1 Aerial platform truck and 6 other various vehicles that are maintained on an ongoing basis. No major purchases are anticipated in this area for 2004.

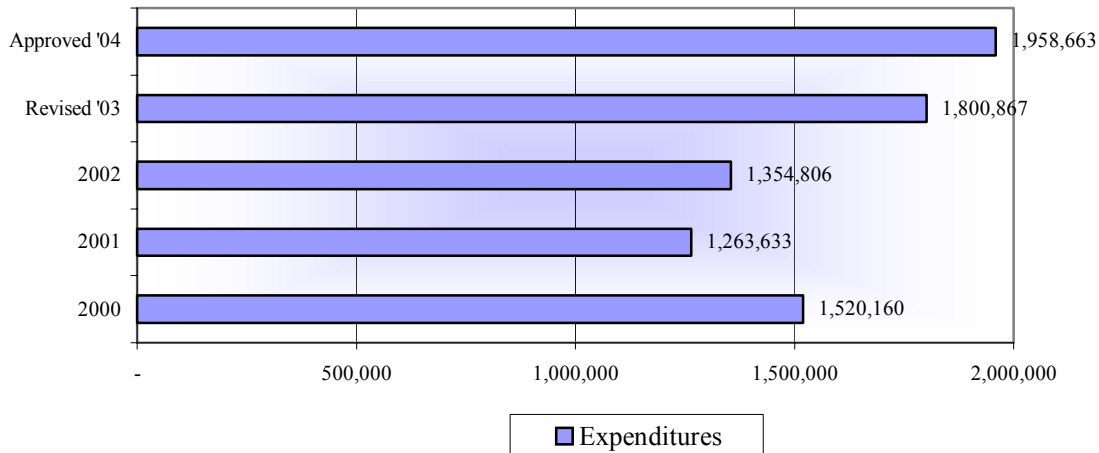
Delta contracts with the Eaton County Sheriff Department for police protection. The 2002 contract was \$1,908,189; 2003 - \$1,867,013 and 2004 - \$2,115,911. The 2004 includes 2 out-of-formula officers; this also includes fund for the Eaton County Community Work Crew who help with various projects throughout the year.

Emergency Services Breakdown



PUBLIC WORKS IN GENERAL FUND

for Years Ending December 31st
(Recycling, Drains, Roads, Street Lighting & Engineering)



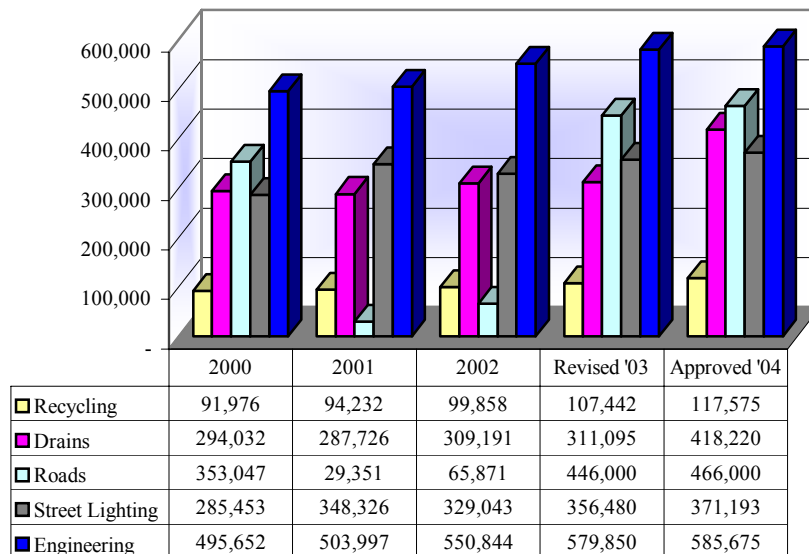
This category of expenditures is a mixture of Township and County activities. As a Township we do not have jurisdiction over roads or drains, however, we participate with the County on projects and pay a local share of the costs. In 2002 we participated in road projects regarding GM.

The majority of moneys spent in the Drains activity - \$300,000 for 2004; is for the Township's at large portion of various Drain Assessments.

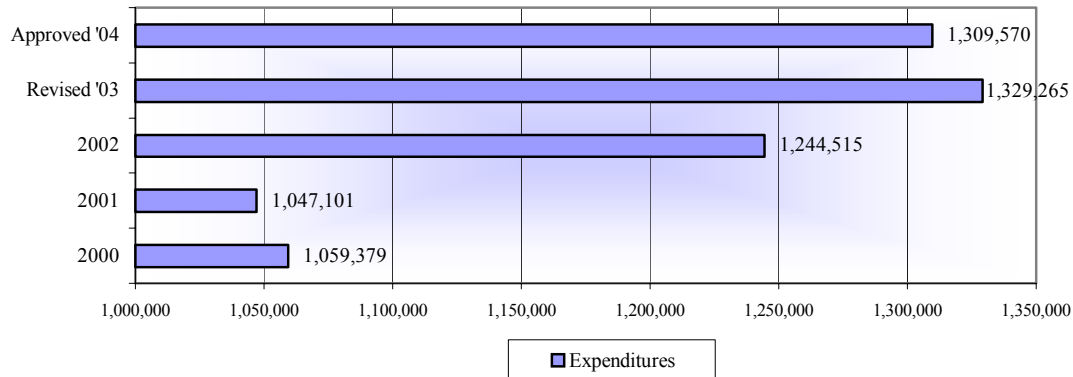
Recycling has become a very popular activity. The increased activity has only caused a 9.6% increase in costs.

(Additional statistics can be found on subsequent pages.)

Public Works Breakdown



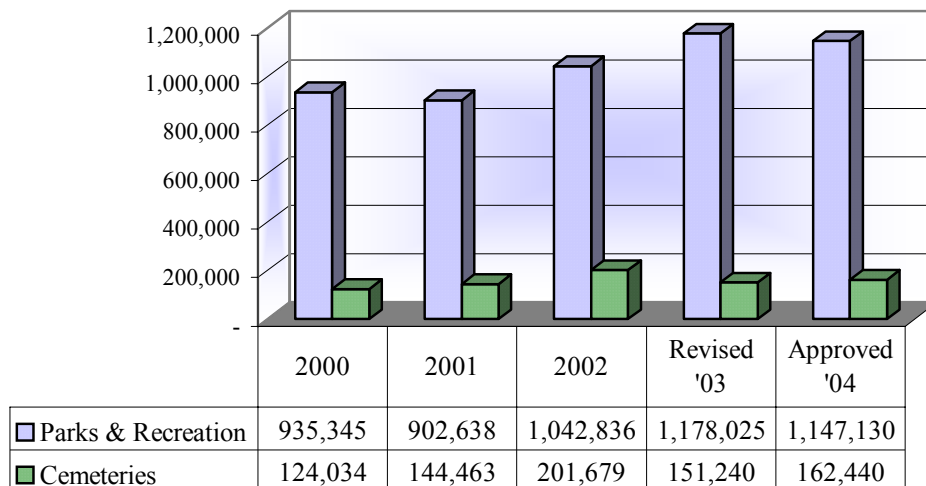
**PARKS & RECREATION
IN GENERAL FUND
for Years Ending December 31st
(Parks, Recreation & Cemeteries)**



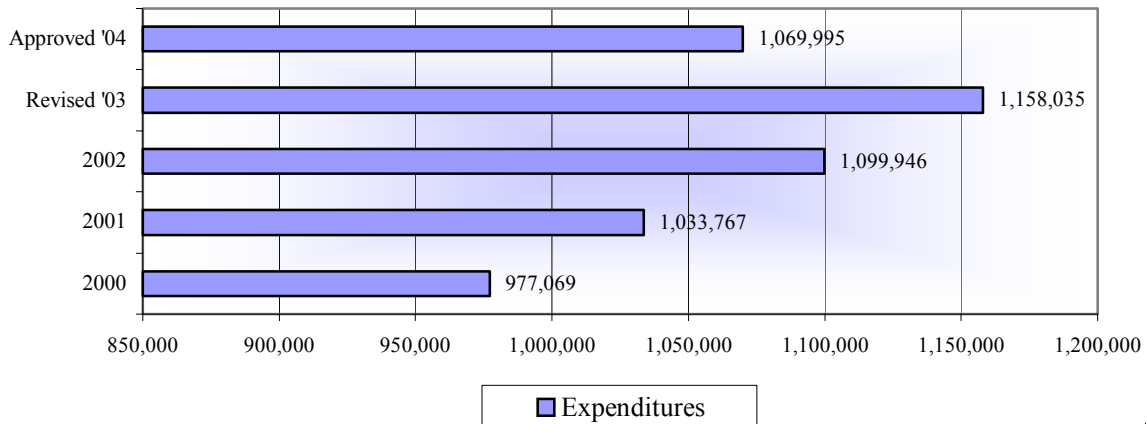
The Township has six developed parks. Over 15,000 people participated in "Special Events" presented by the Recreation staff in 2002. Enrichment Programs had 1,500 people enrolled in classes, while adult and youth Recreation Programs had over 5,600 participants throughout 2002. Program participation is anticipated to increase with the addition of the Waverly Senior and Aquatics programs.

The Township operates two Cemeteries. In 2002 there were 60 burials; each burial taking from 10 - 12 man-hours to complete. These cemeteries are recognized as being among the finest in the greater Lansing area.

Parks & Recreation Breakdown



**TOWNSHIP DEVELOPMENT
IN GENERAL FUND
for Years Ending December 31st
(Building, Planning & EDC**)**

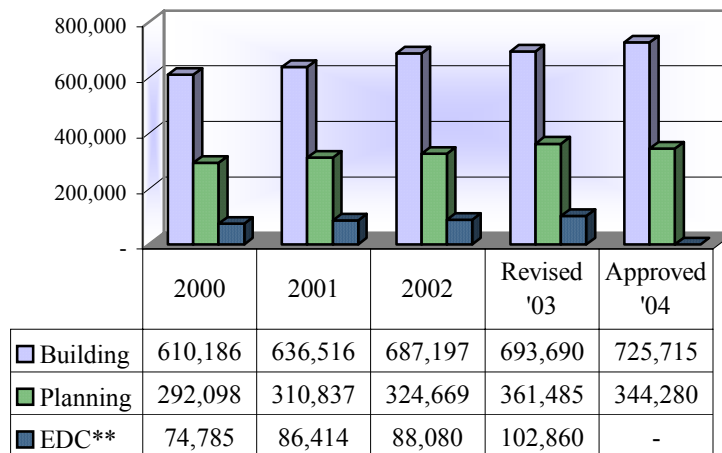


Since 2000 there has been nearly a 21% increase in this activity. This increase is primarily due to increased personnel costs. In the health insurance category alone there has been a 26.6% increase from 2000-2004.

The Building Department has added part-time staff to help with inspections due to the increased construction activity Delta is experiencing.

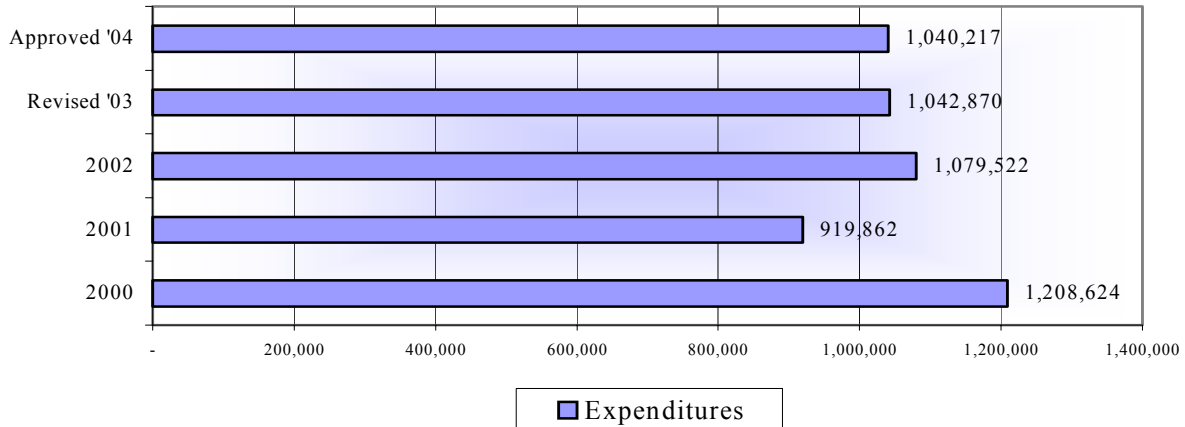
**Effective 1/1/04 the EDC activity has been combined with the Manager's Office Activity.

Township Development Breakdown



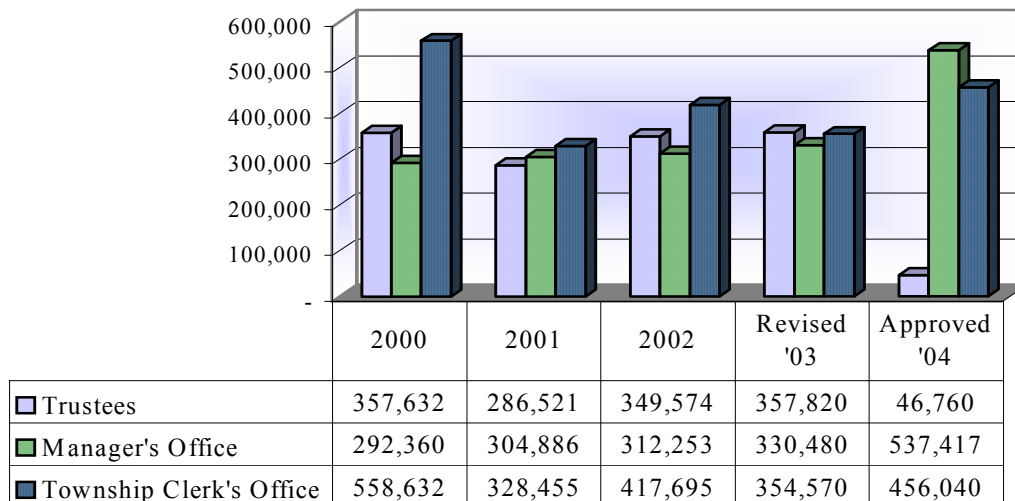
EXECUTIVE ADMINISTRATION IN GENERAL FUND

for Years Ending December 31st
(Trustees, Manager's Office & Township Clerk)

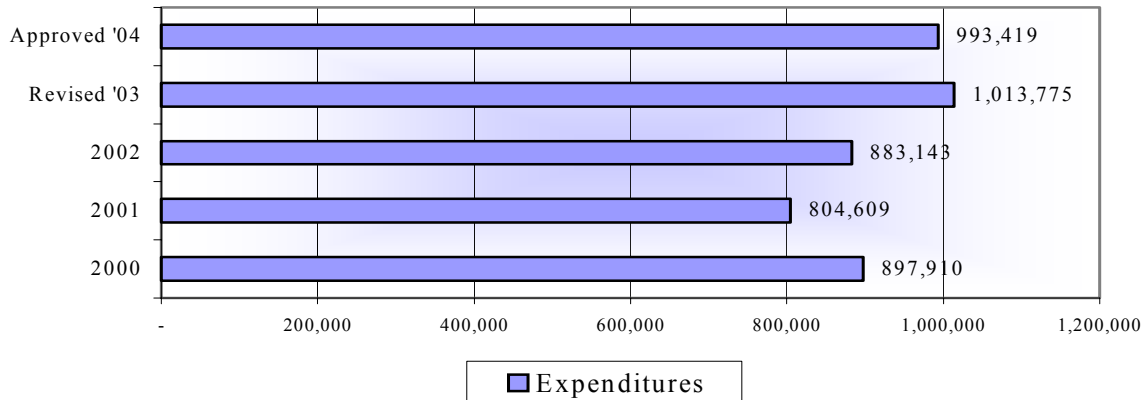


The Township has a seven member Board of Trustees. All members are part-time with the exception of the Clerk. There is a professional Manager with an Assistant Manager and Secretary. Effective 1/1/04 the Personnel and EDC Activities will be combined with the Manager's Office Activity. In doing so there will be two full time positions added to the Manager's Office Staff. There are elections scheduled in 2004; therefore making 2004 \$115,110 higher than 2003. Costs for elections vary largely due to type of election and the number of absentee voters voting. Another major change in in this category for 2004 is the moving of expenditures from the Trustee Activity to the General Activity.

Executive Administration Breakdown

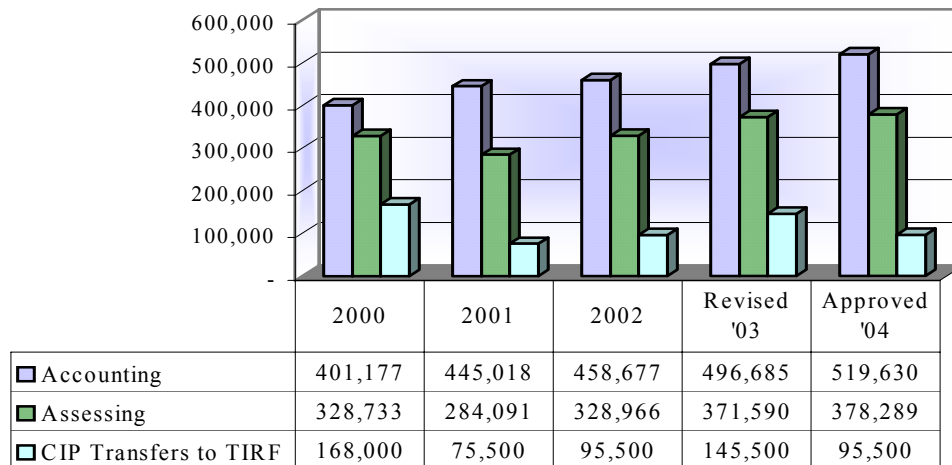


**FINANCE
IN GENERAL FUND
for Years Ending December 31st
(Accounting, Assessing & Transfer to
Township Improvement Revolving Fund)**



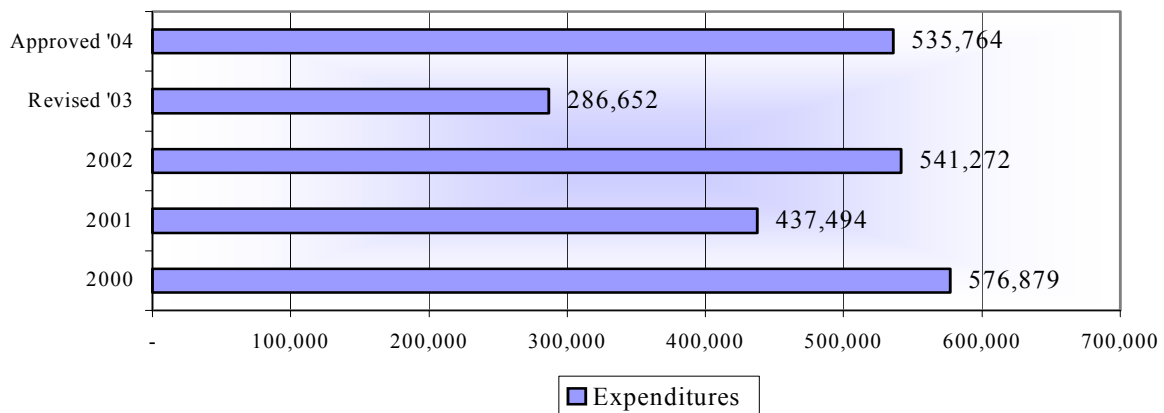
There is a 5.3% decrease in expenses in this category for 2004
The major reason is the decrease from \$145,500 in 2003 to
\$95,500 in 2004 for transfers to reserves in the Township Improvement
Revolving Fund; and that is due to using the monies for current cost rather
than setting it aside for future spending.

Finance Breakdown



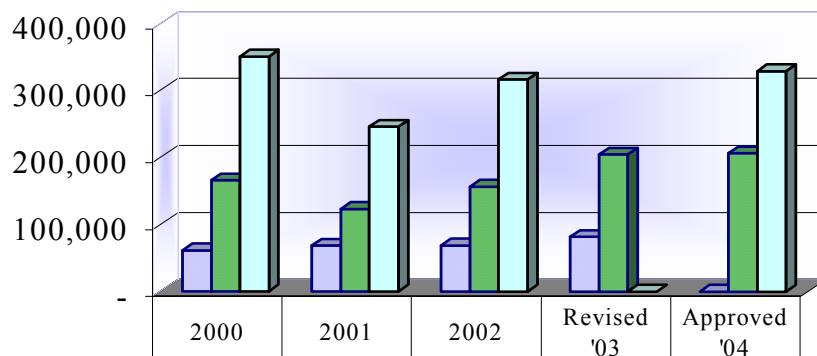
GENERAL ADMINISTRATIVE IN GENERAL FUND

for Years Ending December 31st
(Human Resources, Information Technologies & General Activity)



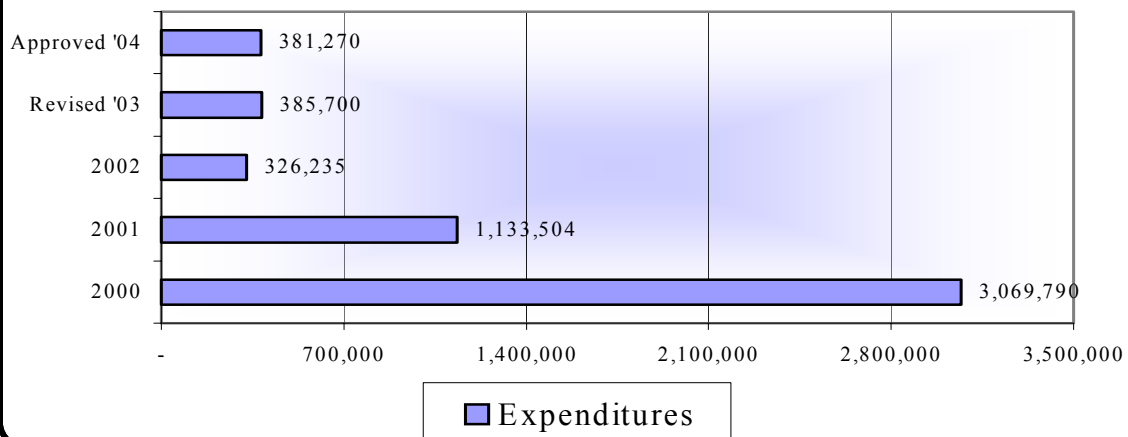
The above graph indicates the total amount spent on the General Administration activity. Effective 1/1/04 the Human Resource Activity, which included one full-time employee, will be combined with the Manager's Office Activity. Information Technologies costs are a prominate amount of this category. Also effective 1/1/04 expenses previously in the Trustees Activity will now be placed in the General Activity of this catagory.

General Administrative Breakdown



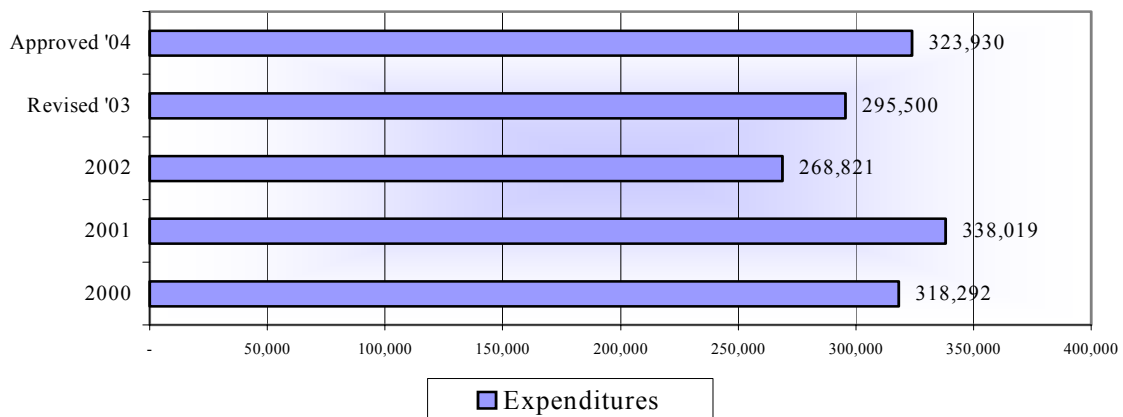
	2000	2001	2002	Revised '03	Approved '04
Human Resources**	60,828	68,117	68,501	81,652	-
Information Technologies	165,528	123,334	156,484	205,000	206,495
General Activity	350,523	246,044	316,286	-	329,269

**FACILITIES MAINTENANCE
IN GENERAL FUND
for Years Ending December 31st
(Township Hall & Grounds)**



The Townships custodial staff consists of three full-time employees. This staff is responsible for the maintenance of 57,218 square feet of building space. This includes 33 offices, 26 restrooms, 7 meeting rooms, 6 classrooms and public rental areas. One of the buildings is the Townships Community Center which was reserved for a total of 4787 hours during 2002. There are no major projects proposed for 2004.

**LIBRARY ACTIVITY
IN GENERAL FUND
for Years Ending December 31st**



The Library is celebrating its fifth year as the Delta Township District Library. In 1998 we partnered with Waverly Schools and developed a District Library'. The above amounts indicate the amount the Township gives to the Delta Township District Library annually in support of their programs and activities.

SUMMARY OF OTHER TOWNSHIP FUNDS

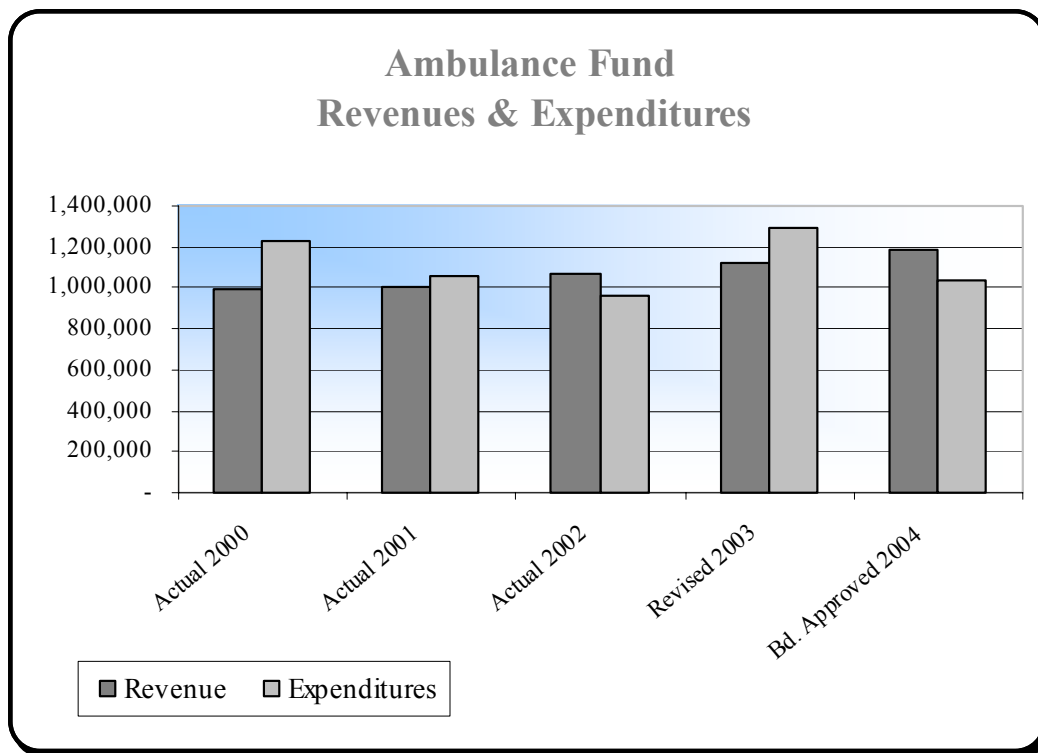
FY2004 BUDGET

AMBULANCE FUND

The Ambulance Fund was created by the operating millage approved by the voters to support a Paramedic program in Delta Township.

The revenue generated from this one mill levy is recorded in this fund; however, the expenses are recorded in the General Fund. The expense recorded in the Ambulance Fund is the amount of the reimbursement to the General Fund for the actual expenses recorded.

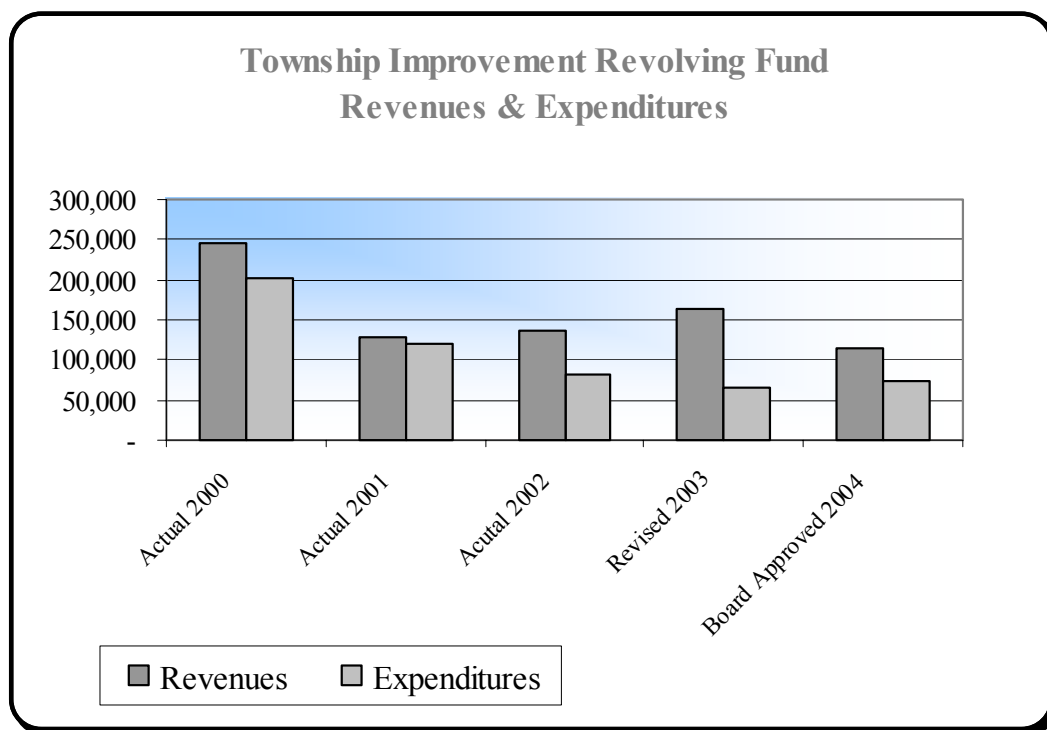
During 1992, a non-resident ambulance billing system was implemented. The revenues generated from these billings are recorded in the General Fund, thus reducing the amount the Ambulance Fund must reimburse the General Fund. This was implemented to subsidize the Paramedic Program since expenses exceed the one mill of revenue received. In recent years an insurance billing program of residents was instituted in an effort to further defray the rising costs.



TOWNSHIP IMPROVEMENT REVOLVING FUND (TIRF FUND)

The TIRF fund is the "reserve account" for the general fund. The monies in this fund are the transfers from General Fund to TIRF over a period of years. Reserves have been established for vehicle and equipment replacements for activities in the General Fund.

Amounts are annually transferred to TIRF for future vehicle and equipment replacements. When new vehicles or equipment is purchased within an activity, i.e. fire, engineering, or parks, money is then transferred from TIRF back to the General Fund to cover those purchases.

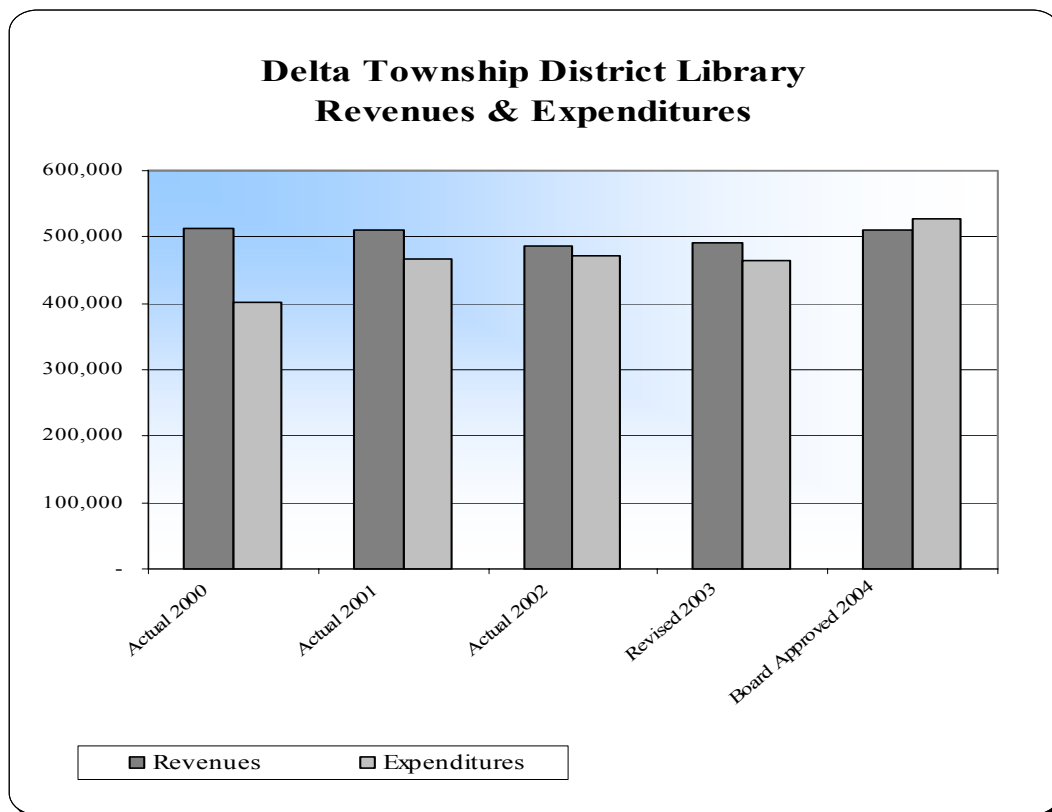


DELTA TOWNSHIP DISTRICT LIBRARY

In 1998 Delta Township and Waverly Community Schools joined to form a 'district library'. Prior to that the Township was provided library services thru the Capital Area District Library. We have seen a great deal of growth in the library and its services in the last five years. During the first five months of 2003 the library circulated 67,949 items, interacted with a minimum of 21,907 patrons and added 2,866 items to the collection; which brings the collection to 35,928 items. The Library also presents several 'story-times' throughout the year. They sponsor teen programs and provide outreach services to preschools, daycares and senior living facilities.

A few of the goals for 2004 are:

- Use the strategic plan (developed in 2001) to expand the vision of the library and its services for the future.
- Work with Township Trustees and department to create a plan for making the future library building a reality.
- Increase community awareness of the library.



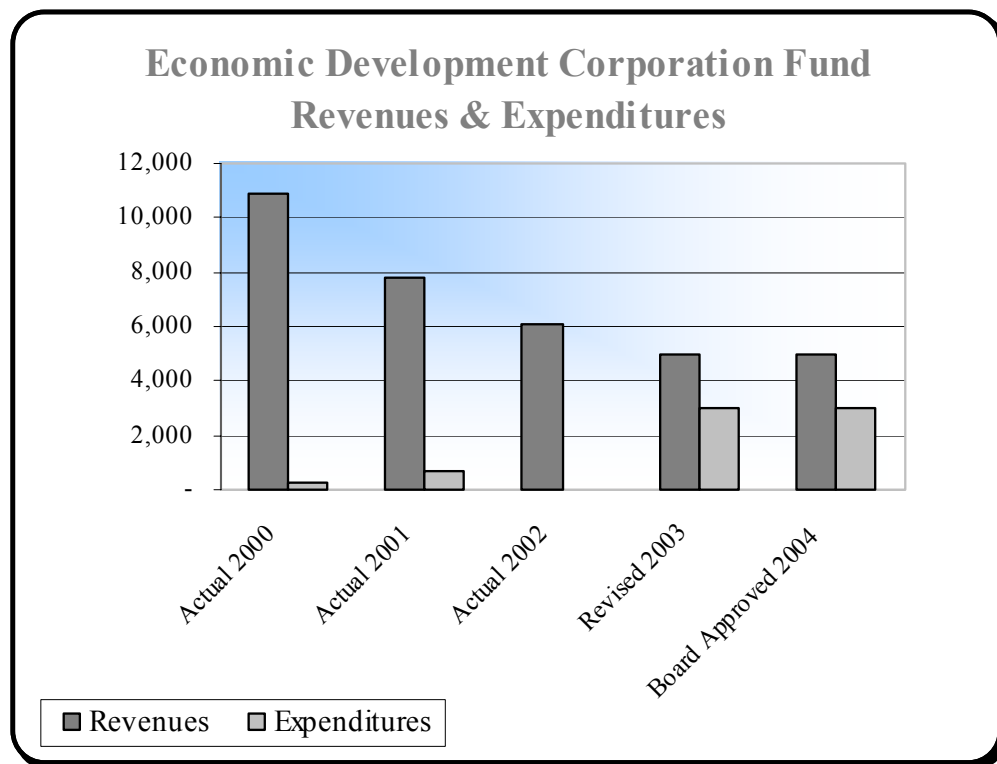
EDC FUND

The Delta Township Economic Development Corporation (EDC) meets on 'as needed' basis in Delta Township to advise and guide the economic development department of Delta Township. The EDC is a non-profit organization, because of its direct link to the local governmental unit. It is comprised of nine volunteer business and citizen Directors. Not only does it advise the township on economic development matters and provide direction to the Economic Development Coordinator, the EDC also has the bank-like ability to issue bonds for industrial development projects in Delta Township.

The EDC did not issue any industrial bonds in 2003 nor are there plans for any in 2004.

The EDC Fund accumulates interest from its account. Otherwise, this Fund has no source of revenue nor has it in quite some years.

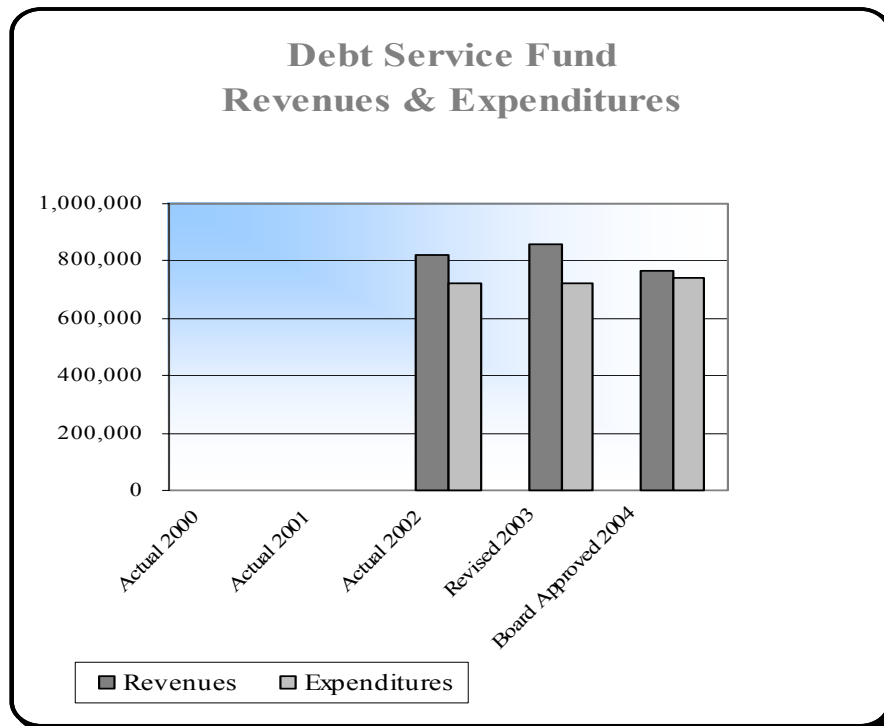
All wages and benefits of the Economic Development Coordinator are paid out of township General Fund monies.



DEBT SERVICE FUND

The Debt Service Fund is utilized to separate the revenues and expenditures related to a voted debt millage. In this case the additional voted millage is for the construction of a new “Central Fire Station”.

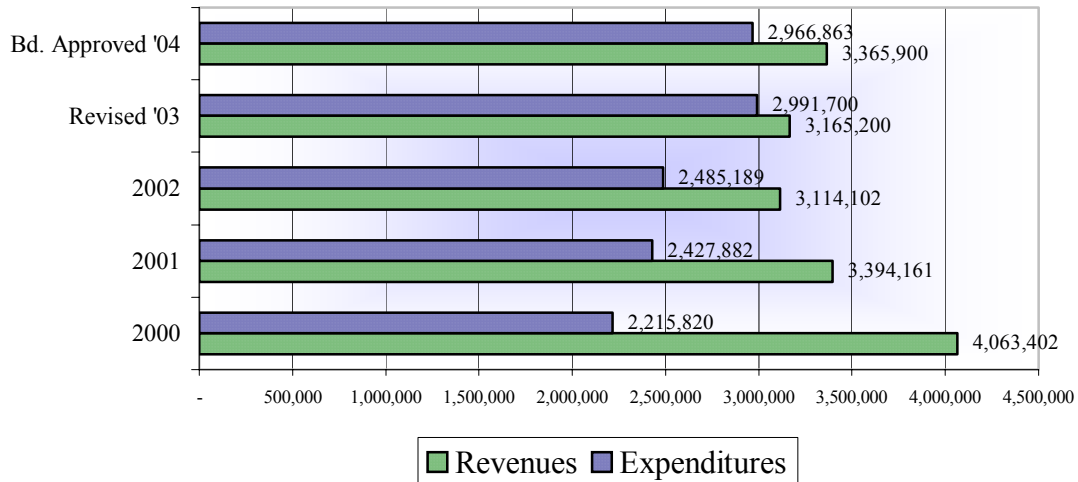
Replacement of Station #1 (built in 1956) was planned for several years. During the early months of 2001, the Delta Township Board of Trustees approved putting a millage proposal before the citizens of the Township. On September 18, 2001 the voters in Delta approved the issuance of general obligation unlimited tax bonds for the purpose of erecting, equipping, and furnishing a new Fire Station.



SUMMARY OF SEWER & WATER FUNDS

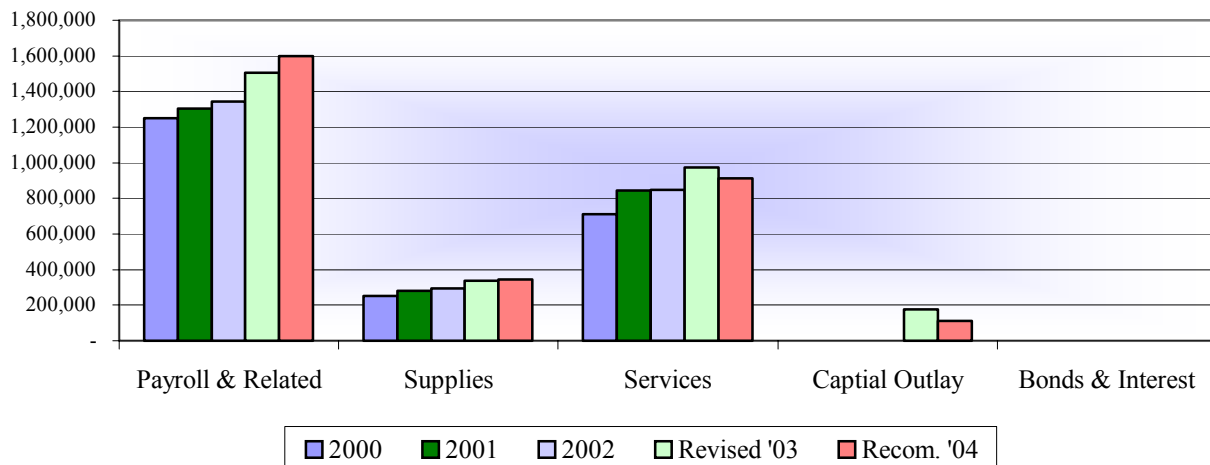
FY 2004 BUDGET

Sewer Fund Revenues & Expenditures

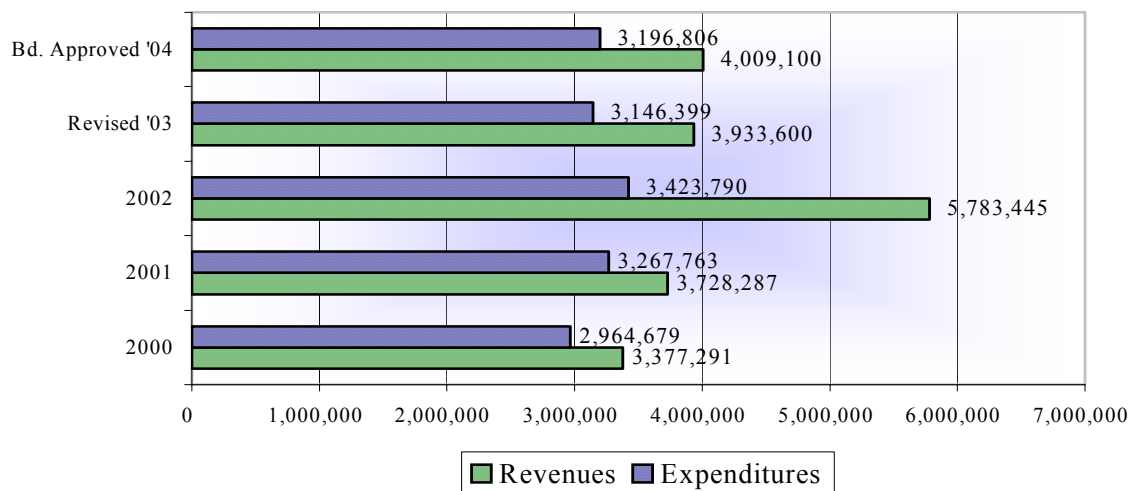


The Sewer Funds primary revenue (80%) is derived from Sewer sales. These sales are based on cubic feet of water used by our sewer/water customers. The Township bills consumers monthly at a rate of \$16.58/1,000 cu. ft. of water used. Another significant contributor to revenues is interest earnings; for 2004 is estimated to be \$500,000 or 14.8% of total revenues. Main and Capital charges also produce revenue in the Sewer Fund. As expected, Salary & Related items make up most (34.2%) of the costs of providing sewer treatment services for the township residents. The Wastewater Division of the Utility Department employs 25 FTE (fulltime equivalent) employees whose duties range from Supervision of the entire treatment plant operation to cleaning sewer mains. The largest expense for any year is depreciation; although it is not a "cash" expense it does account for 36.4% of the 2004 estimated expenses.

Sewer Fund Expenditures

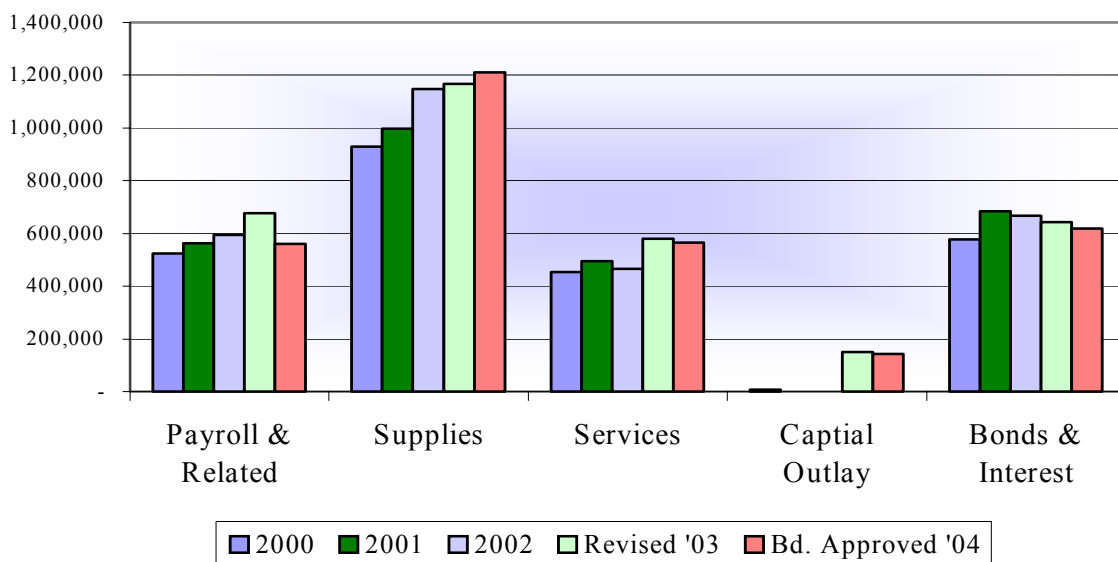


Water Fund Revenue & Expenditures



More than 3/4 of the Water Funds revenue (79.8%) is derived from Water sales. Effective 1/1/03 a normal residential customer was charged \$14.25/1,000 cu. ft. of water used. Customers are billed monthly and an average household uses approximately 3,000 cu. ft. per month. Investment earnings amounts to 6.2% of the estimated 2004 revenues. Main charges and other miscellaneous revenues make up the remaining 14% of the Water Fund revenues. Nearly 1/3 of the costs in the Water Fund are for supplies. The Township no longer pumps water from it's own wells. Since 1995 the Township has been purchasing water wholesale from the Lansing Board of Water & Light. Less than 16% of the expenses are for salary and related items. Services and depreciation amount to approximately 38.6% of the overall expenses. Bond and interest payments are also a main portion of the costs of maintaining the Water Division of the Utility Department.

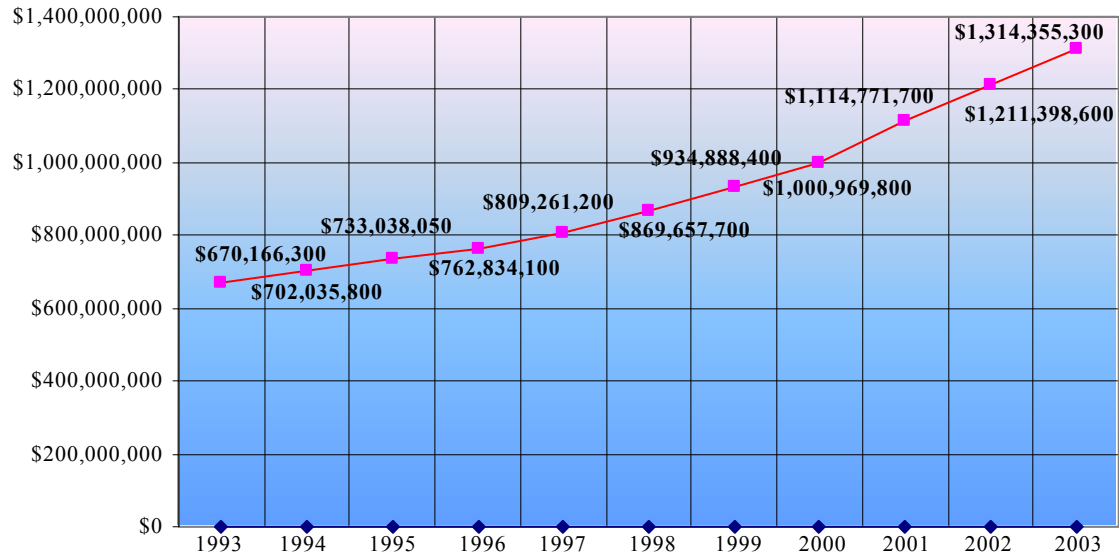
Water Fund Expenditures



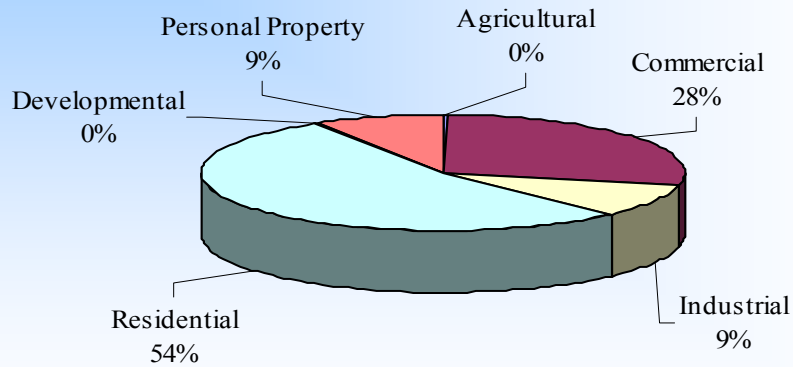
ITEMS OF INTEREST

FY2004 BUDGET

ASSESSED VALUE COMPARISON BY YEAR



Assessed Value by Property Class



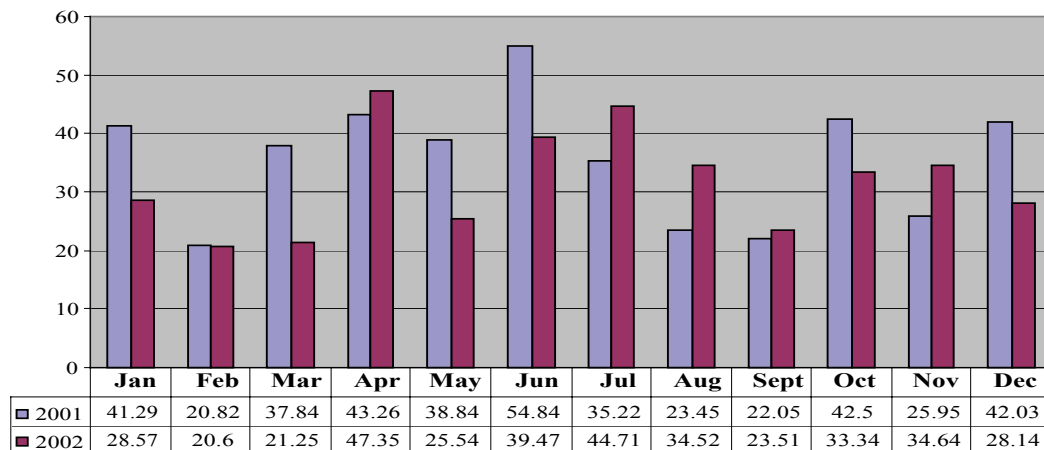
Property Class	Assessed Value
Agricultural	3,460,500
Commercial	371,433,200
Industrial	120,082,600
Residential	701,998,200
Developmental	4,450,900
Personal Property	112,929,900

**DELTA CHARTER TOWNSHIP
TOP TWENTY TAXPAYS FOR 2003**

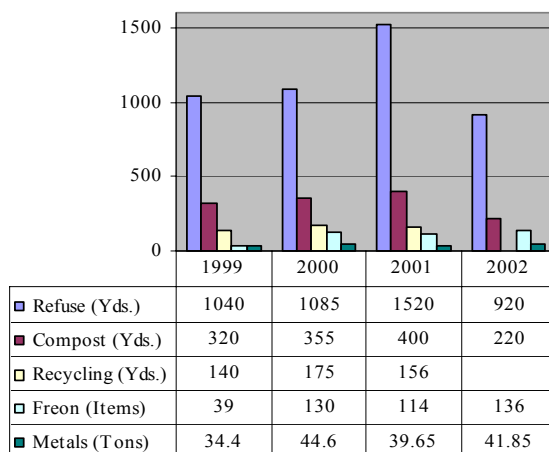
Rank	Taxpayer	Taxable Value	Assessed Value
1	MEIJERS	\$ 55,281,226	\$ 55,931,500
2	GENERAL MOTORS CORPORATION	45,197,182	46,900,400
3	AUTO OWNERS INSURANCE CO	38,542,470	39,972,300
4	LANSING MALL	16,980,326	21,252,600
5	CONSUMERS ENERGY COMPANY	7,795,020	7,834,100
6	TARGET CORPORATION	7,599,155	7,650,500
7	MEIP BORROWER C LLC	7,084,500	7,084,500
8	CANAL CLUB APARTMENTS	6,620,542	7,117,600
9	MAE PROPERTIES LLC	6,448,515	8,909,300
10	DELTA CENTER MALL	6,286,200	6,286,200
11	MENARD INC	6,123,600	6,123,600
12	RUNAWAY BAY APARTMENTS	5,426,566	5,683,700
13	YOUNKERS/BEST BUY	5,376,700	5,376,700
14	JDN REAL ESTATE-WEST LANSING LP	5,220,617	5,629,800
15	FARM BUREAU LIFE INSURANCE CO	5,153,958	5,465,700
16	LOWES OF WEST LANSING	5,071,500	5,071,500
17	WAL MART STORES INC	4,976,646	5,038,200
18	TAMMANY ON THE PONDS LLC	4,451,900	4,451,900
19	COMPREHENSIVE LOGISTICS	4,423,985	4,727,400
20	DELTA PLAZA MALL	4,200,800	4,200,800
TOTAL		\$ 225,136,577	\$ 237,218,500

The top twenty list totals approximately 19% of the total taxable value in Delta Twp.

Delta Township - Recycling Statistics (Tons)



Delta Township - De-Junking Statistics



Delta's De-Junking 2002 Program was once again very successful. We processed 1,158 vehicles in a three day time frame. There were 358 man-hours of Township staff time and 240 man-hours from a Eaton County Sheriff's Department Community Work Crew. This does not include administrative staff time involved prior to or following the event.

The Township adopted an ordinance banning burning of yard waste in residential areas of the Township. To make up for that the Township has De-Leafing Days every fall where township residents can bring their yard waste to the recycling center at no cost to the resident. There were 525 cubic yards of yard waste collected in 2002 compared to 453 cubic yards in 2001; an increase of 15.9%.

Delta Township - De-Leafing Statistics (Compacted Yards Per Day)

